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1979

PUBLIC REVENUES from ALCOHOL BEVERAGES

Compiled and prepared by
Economics and Statistics
Division

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of the United States, Inc.**

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PREFACE

"Public Revenues from Alcohol Beverages" contains statistical and factual data on the substantial financial contributions that alcohol beverages, particularly distilled spirits, provide to Federal, state and local governments.

During 1980, government revenues from distilled spirits alone reached $6.7 billion, 60 percent of the $11.2 billion total collected from all taxes on alcohol beverages. These taxes have grown greatly over the years to the point where taxes on distilled spirits constitute a higher proportion of product cost than for any other commodity.

While the distilled spirits industry, through excise taxes on its products and by direct employment generation, contributes extensive financial revenues to society, the industry cannot continue to accept tax increase after tax increase. Our industry has carried and will continue to carry "its fair share," but it should realize that excessive taxation eventually leads to business stagnation —a situation which is adverse to the industry, its employees and to the general public.

I hope that this publication provides a factual understanding of the important financial contributions of the beverage alcohol industry.

F. A. MEISTER
President

FOREWORD

This issue of "Public Revenues from Alcohol Beverages" updates to 1979 the series of statistics on taxes and other public revenues from alcohol beverages that have been compiled and published for a number of years by the Distilled Spirits Council of the U.S., Inc.

Federal, state and local taxes on alcohol beverages make major contributions to the financing of government. Such taxes provided $11.1 billion of revenues in 1979 and are estimated at $11.2 billion in 1980, continuing the upward trend evident in almost every year since 1934. Revenues in 1979 were 19 times greater than 1934, the first full tax year after repeal of Prohibition.

Taxes on distilled spirits alone accounted for 61.8% of taxes collected on all alochol beverages in 1979; $6.7 billion or 60.0 percent of the total in 1980.

Distilled spirits have the highest tax levy of any commodity in the U.S. On average, taxes added about 89% to the cost of producing and marketing a bottle of spirits in 1980. Nonetheless, distilled spirits remain frequent targets for the imposition of new taxes, among other reasons, because some believe that such taxation represents an easy method of raising revenues and because, in some quarters, higher taxes are seen as a means of reducing alcohol abuse. In many cases, the revenues from higher taxes have not met expectations because sales have been diverted to other jurisdictions and consumption has been reduced as a result of higher prices necessitated by new taxes.

Revenues by type of beverage in 1979 and 1978 for each state and the District of Columbia are listed in this publication. Annual data are summarized for the period 1959-1979. Revenues collected by the Federal Government include excise, rectification, and occupational taxes, and import duties. State and local revenues include excise taxes, profits from markups by state controlled or owned stores, license fees, enforcment taxes, and sales taxes.

In all cases, the term "alcohol beverages" refers to an aggregation of distilled spirits, beer, and wine. Most data are on a fiscal-year basis but, when available, calendar year data are provided.

This edition contains, for the first time, a table which summarizes Federal and License State excise tax rates on distilled spirits as well as a table on import duties.

DISCUS is grateful to the Federal, state, and local government agencies and officials for providing tax data. Without their assistance over the years by reporting current taxes and revenues, this publication would not be possible.

WILLIAM KLING, Director
Economics and Statistics Division

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Part I

Summary Information

Public Revenues from all alcohol beverages again reached an all time high in 1979, $11.1 billion, a gain of $198 million over 1978. Of this total, $5.8 billion (52.3 percent) were collected under Federal levies, $4.7 billion (42.7 percent) represented state taxes, and the remaining $549 million (5.0 percent) were taxes levied at the local level.

Revenues from distilled spirits comprise by far the largest proportion of tax receipts. The various government entities collected $6.9 billion from distilled spirits or 61.8 percent of total revenues from all alcohol beverages. In contrast, only an estimated 41% of total retail-level or consumer expenditures on alcohol beverages were for distilled spirits.

Public revenues from beer amounted to $3.5 billion; those from wine, $765 million.

Total revenues from all alcohol beverages increased in 1979, but revenues collected by the Federal government decreased 2.0 percent or by $120 million compared with 1978 primarily because Federal excise tax revenues from both domestic and imported beverages decreased.

State and local government collections from alcohol beverages increased in 1979. State governments gained 6.3 percent over 1978, including a 10.6 percent increase in state sales taxes on such beverages. Revenues at the local level were up 7.3 percent.

TABLE 1

1979 Public Revenues from Alcohol Beverages

SUMMARY

($1,000's)

FEDERAL

Excise Taxes, etc.	$5,676,916
Import Duties	129,110
Total Federal Collections	$5,806,026

STATE

Alcohol Beverage Taxes and Fees	$2,956,319
Sales Taxes	1,778,917
Total State Collections	$4,735,236

LOCAL

Alcohol Beverage Taxes and Fees	$ 243,003
Sales Taxes	306,371
Total Local Collections	$ 549,374

GRAND TOTAL

$11,090,636

Figure 1

Distribution of Alcohol Beverage Revenues, 1979

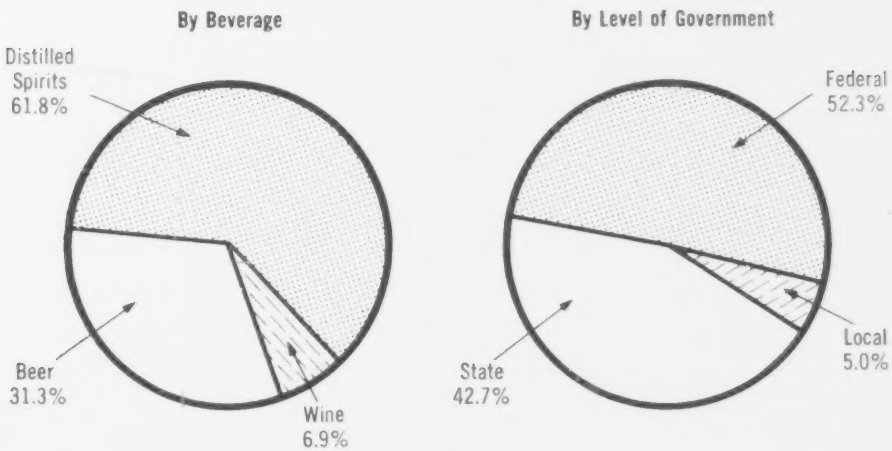


TABLE 2

Alcohol Beverage Revenues by Beverage, Level of Government and Revenue Source, 1979

($1,000's)

Level of Government & Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal Revenues				
Excise Taxes	$3,942,790	$206,295	$1,488,687	$ 5,637,772
Rectification Tax	19,312	—	—	19,312
Occupational Tax	17,274	—	2,499	19,773
Import Duties	82,184	39,087	7,838	129,110
Seizures, etc.	54	—	—	54
TOTAL FEDERAL REVENUES	**$4,061,617**	**$245,382**	**$1,499,025**	**$ 5,806,026**
State Revenues				
Excise Taxes	$1,138,170	$181,875	$ 808,731	$ 2,128,776
Sales Taxes	760,599	201,551	816,766	1,778,917
Profits	526,490	49,499	—	575,989
License Fees	88,592	16,807	65,138	170,536
Other Revenues	61,208	12,423	7,386	81,017
TOTAL STATE REVENUES	**$2,575,060**	**$462,155**	**$1,698,021**	**$ 4,735,236**
Local Revenues				
Excise Taxes	$ 40,365	$ 5,626	$ 30,736	$ 76,727
Sales Taxes	116,455	40,422	149,494	306,371
Profits	9,547	1,896	6,588	18,031
License Fees	44,878	9,398	43,457	97,733
Other Revenues	5,406	466	44,640	50,512
TOTAL LOCAL REVENUES	**$ 216,652**	**$ 57,808**	**$ 274,914**	**$ 549,374**
TOTAL REVENUES — ALL LEVELS	**$6,853,329**	**$765,345**	**$3,471,960**	**$11,090,636**
PER CAPITA	**$ 30.59**	**$ 3.42**	**$ 15.50**	**$ 49.50**

NOTE: Due to rounding, items may not add to totals.

Figure 2

Distribution of Revenues by Level of Government

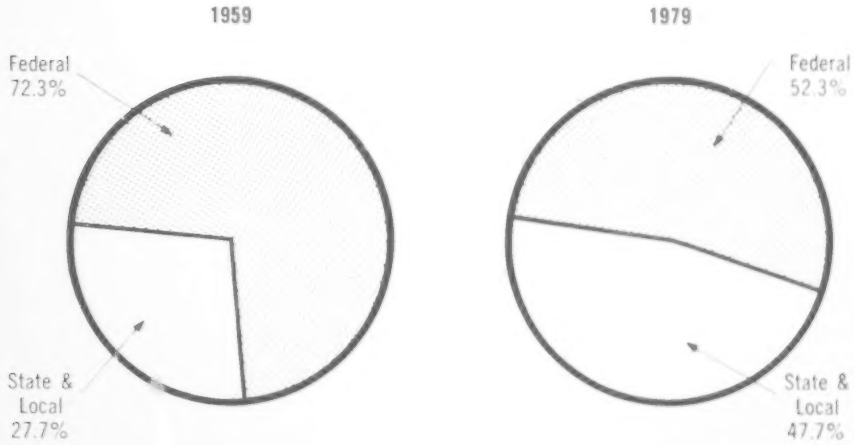


TABLE 3

Alcohol Beverage Revenues by Level of Government and Revenue Source, 1978 and 1979

($1,000's)

Level of Government Revenues Class	1979	1978r	1978-1979 Percentage Change
Federal Revenues			
Excise Taxes	$ 5,637,772	$ 5,759,375	2.1%
Domestic	4,860,736	4,972,250	2.2
Imported	777,036	787,125	1.3
Other	168,249	166,244	1.2%
Import Duties	129,110	124,940	3.3
Rectification Tax	19,312	21,862	11.7
Special and Occupational	19,773	19,346	2.2
Seizures, Penalties, etc.	54	96	43.8
TOTAL FEDERAL REVENUES	**$ 5,806,026**	**$ 5,925,630**	**— 2.0%**
State Revenues			
State Profits	$ 575,989	$ 542,128	6.2
License Fees	170,536	165,270	3.2
Excise Taxes	2,128,776	2,065,131	3.1
Sales Taxes	1,778,917	1,608,805	10.6
Other Revenues	81,017	73,425	10.3
TOTAL STATE REVENUES	**$ 4,735,236**	**$ 4,454,759**	**6.3%**
Local Revenues			
Local Profits	$ 18,031	$ 16,268	10.8%
License Fees	97,733	92,612	5.5
Excise Taxes	76,727	72,470	5.9
Sales Taxes	306,371	283,642	8.0
Other Revenues	50,512	46,998	7.5
TOTAL LOCAL REVENUES	**$ 549,374**	**$ 511,990**	**7.3%**
TOTAL REVENUES — ALL LEVELS	**$11,090,636**	**$10,892,379**	**1.8%**

Note: Due to rounding, items may not add to totals.
r Revised

TABLE 4

Federal Excise Tax Rates on Alcohol Beverages

CLASS OF PRODUCT	EXCISE TAX RATES		
	Proof Gallon[a]	31-Gal Barrel	Wine Gallon[b]
Distilled Spirits	$10.50	—	—
Beer[c]	(e)	$9.00	—
Wine			
Still			
14% or less[d]	(e)	—	$ .17
Over 14% through 21%	(e)	—	.67
Over 21% through 24%	(e)	—	2.25
Champagne and other			
Naturally sparkling	(e)	—	3.40
Artificially carbonated	(e)	—	2.40

a A gallon at 100°. Lower proof spirits are taxed proportionately lower.
b A "regular" gallon of 128 fl. oz.
c Effective January 1, 1977; $7 per barrel on the first 60,000 barrels from breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.
d Refers to percentage alcohol content by volume.
e Taxes on beer and wine are applied on a wine-gallon basis. Equivalent proof gallon taxes are estimated on average at: beer $2.90, wine $0.65.

TABLE 5

Import Duties on Distilled Spirits, 1958-1980

(Dollars per tax gallon)

Class and Type	1958-1961	1962	1963	1964-1967	1968	1969	1970	1971	1972-1973	1974-1975	1976	1977-1979	1980
WHISKEY (Scotch and Irish)	$1.25	$1.14	$1.02	$1.02	$ .91	$ .81	$ .71	$ .61	$ .51	$ .51	$ .51	$. 51	$ .47
OTHER WHISKEY (Canadian, etc.)	1.25	1.25	1.25	1.25	1.12	1.00	.87	.75	.62	.62	.62	.62	.57
RUM	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70
GIN	1.25	1.12	1.00	1.00	.90	.80	.70	.60	.50	.50	.50	.50	.50
BRANDY													
Pisco and Singani													
Bottled													
Value not over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	.57
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	1.16
Bulk													
Value not over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	.46
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	.92
Other Brandy													
Bottled													
Value not over $9.00	1.25	1.25	1.25	1.25	1.12	1.00	.87	.75	.62	.62	.62	.62	3.40
$9.00 to $17.00	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.25	1.25	—	—
$9.00 to $13.00	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25
Over $13.00 to $17.00	—	—	—	—	—	—	—	—	—	—	3.00	3.00	—
Over $13.00	—	—	—	—	—	—	—	—	—	—	—	—	1.16
Over $17.00	—	—	—	—	—	—	—	—	—	—	5.00	5.00	—
Bulk													
Value not over $9.00	—	1.12	1.00	1.00	.90	.80	.70	.60	.50	.50	.50	.50	.50
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	.92
$9.00 to $17.00	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.00	3.00	3.00	—
Over $17.00	—	—	—	—	—	—	—	—	—	5.00	5.00	5.00	—
VODKA													
Bottled													
Value not over $7.75	—	—	—	—	—	—	—	—	—	—	—	—	2.56
Over $7.75	—	—	—	—	—	—	—	—	—	—	—	—	1.16
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25
TEQUILA													
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.27
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25
CORDIALS	1.25	1.12	1.00	1.00	.90	.80	.70	.60	.50	.50	.50	.50	.50
BITTERS													
Fit for beverage purposes	1.25	1.12	1.00	1.00	.90	.80	.70	.60	.50	.50	.50	.50	.50
Other	2.50	2.29	2.08	1.88	1.69	1.50	1.31	1.12	.94	.94	.94	.94	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	1.04
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	.94
ETHYL ALCOHOL for beverages	2.25	2.25	2.25	2.25	2.02	1.80	1.57	1.35	1.12	1.12	1.12	1.12	1.12
BEVERAGE SPIRITS													
Arrack	2.50	2.25	2.00	2.00	1.80	1.60	1.40	1.20	1.00	1.00	1.00	1.00	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.28
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.00
Aquavit	1.06	.95	.85	.85	.76	.68	.59	.51	.42	.42	.42	.42	.42
OTHER spirits and preparations													
Spirits	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.56
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25
Other	2.50	2.50	2.50	2.50	2.25	2.00	1.75	1.50	1.25	1.25	1.25	1.25	1.25

Note: For entries prior to 1980, a tax gallon is defined as a wine gallon or standard gallon (without regard to proof) if shipped in containers of 1.0 gallon or less, and as a proof gallon if shipped in containers of over one gallon. A proof gallon is the alcohol equivalent of one standard gallon at 100°. Prior to 1980, spirits under 100° proof withdrawn from bond in containers not over one gallon were taxed on a wine-gallon instead of proof-gallon basis.

Source: U.S. International Trade Commission.

Federal and License State[a] Excise Taxes on

(Effective dates and dollars per wine gallon)

State	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1953	1954	1955	1956	1957
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	12-5 $0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	10-1 $1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	1.20
Arkansas	—	—	3-16 .40	.40	5-11 .65	4-1 .80	3-18 1.12	1.12	1.12	1.12	1.12	1.12	6-1 1.50	1.50	7-26 2.52	2.52	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
California	12-5 0.00	0.00	7-1 .80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	7-1 1.50	1.50	1.50
Colorado	12-6 .60	.80	4-12 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Connecticut	12-5 0.00	0.00	0.00	0.00	7-1 .60	.60	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.15	1.15	1.15	1.15	1.15
Dist. of Col.	—	1-24 .50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	.50	8-1 .75	.75	.75	.75	4-19 1.00	1.00	5-1 1.25	1.25
Florida	—	12-6 0.00	5-25 .80	.80	6-1 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	7-1 1.92	1.92	1.92	1.92	11-13 2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
Georgia[c]	—	—	—	—	—	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	12-24 4.00	4.00	4.00	4.00	7-31 5.00	5.00	4-2 2.00	2.00	2.00	6-15 3.25	3.25	3.25
Illinois	—	7-31 .50	.50	.50	.50	.50	.50	.50	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.02
Indiana	12-5 2.00	2.00	5-11 1.00	1.00	1.00	1.00	1.00	1.00	6-2 1.08	1.08	1.08	1.08	5-1 2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Kansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11-7 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kentucky	—	5-17 .50	.50	4-20 1.04	1.04	1.04	1.04	1-4 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-17 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
Louisiana	—	6-1 .50	10-1 .60	.60	.50	6-30 1.00	1.00	6-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-29 1.58	1.58	1.58	1.58	1.58	1.58	1.58	5-2 1.68	1.68
Maryland	12-5 1.10	1.10	1.10	1.10	1.10	1.10	10-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.50	7-1 1.50	1.50
Massachusetts	12-8 .40	.40	.40	.40	.40	.40	6-1 .95	.95	.95	.95	.95	.95	5-1 1.45	1.45	7-1 2.00	2.00	7-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Minnesota	—	1-3 .60	.60	.60	7-31 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.50	2.50	7-1 2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Missouri	—	7-15 .80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80
Nebraska	—	—	5-24 .50	.50	4-2 .80	.80	.80	.80	.80	.80	.80	.80	.80	.80	7-31 1.00	1.00	1.00	1.00	5-28 1.20	1.20	1.20	1.20	1.20	1.20
Nevada	—	—	5-1 .40	.40	.40	.40	.40	.40	.40	.40	.40	.40	7-1 .60	.60	7-1 .80	.80	.80	.80	.80	.80	.80	.80	.80	.80
New Jersey	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12-31 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
New Mexico	12-8 0.00	6-1 .80	.80	.80	1-25 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	10-4 1.30	1.30	1.30	1.30	1.30	1.30
New York	12-5 1.00	1.00	1.00	1.00	1.00	1.00	6-12 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
North Dakota	—	—	—	12-3 .60	.60	.60	.60	.60	.60	.60	1.9 1.70	1.70	1.70	1.70	1.70	1.70	4-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island	12-5 .50	.50	.50	.50	7-1 .75	.75	3-15 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.50	1.50	1.50	1.50	1.50	1.50
South Carolina	—	—	5-24 .80	.80	5-16 .96	.96	1.28	1.28	7-1 1.92	1.9	1.92	1.92	7-1 2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
South Dakota	—	—	5-14 .50	.50	7-1 .75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
Tennessee	—	—	—	—	—	—	4-1 .70	.70	.70	.70	12-24 1.00	1.00	1.00	1.00	7-25 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	—	—	11-15 .80	10-31 .96	.96	.96	.96	.96	9-1 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	5-1 1.408	1.408	1.408	1.408	1.408	1.408	1.408
Wisconsin	12-5 0.00	7-12 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12-26 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
No. of States	13	20	26	27	27	28	29	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30
No. of Rate Changes	—	2	5	2	9	2	7	2	4	0	2	0	7	1	8	2	8	1	4	1	1	3	2	1
State Average (per wine gal.)	$0.66	$0.67	$0.70	$0.74	$0.85	$0.88	$0.96	$0.98	$1.03	$1.03	$1.08	$1.08	$1.31	$1.32	$1.52	$1.53	$1.61	$1.61	$1.54	1.54	$1.54	$1.63	$1.64	$1.64
Federal Tax (per proof gal.)	12-5 $1.10	7-15 $2.00	$2.00	$2.00	$2.00	7-1 $2.25	$2.25	7-1 $3.00	10-9 $4.00	7-1 $6.00	$6.00	6-7 $9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	11-1 $10.50	$10.50	$10.50	$10.50	$10.50	$10.50

[a] Excludes Hawaii which has 20% ad valorem excise tax.
[b] No gallonage tax rate changes for 1952, 1960 and 1965.
[c] "State warehouse charge" per gallon: $3.00 from 11-24-45; $4.00 from 7-30-49; $1.00 from 4-2-51; $2.25 from 6-6-55; abolished 3-1-64.
Sources: Various legislative reports.

Distilled Spirits, 1933-1980[b]

1958	1959	1961	1962	1963	1964	1966	1967	1968	1969	197	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	State
—	$3.50	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	Alaska
1.20	1.20	1.20	1.44	1.44	1.44	1.44	1.44	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arizona
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arkansas
1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	California
1.60	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.16	2.16	2.16	2.16	2.16	Colorado
1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Connecticut
1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.65	1.65	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	Delaware
1.25	1.25	1.25	1.50	1.50	1.50	1.75	1.75	1.75	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	1.50	1.50	Dist. of Col.
2.17	2.17	2.17	2.17	2.50	2.50	2.50	2.52	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75	4.75	4.75	Florida
3.25	3.25	3.25	3.25	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	Georgia
1.02	1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Illinois
2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.28	2.28	2.28	2.28	2.62	2.62	2.62	2.62	Indiana
1.00	1.00	1.20	1.20	1.20	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.50	2.50	2.50	2.50	Kansas
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	Kentucky
1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Louisiana
1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	Maryland
2.25	2.25	2.25	2.25	2.25	2.25	2.95	2.95	2.95	3.36	3.36	3.36	3.36	3.36	4.05	4.05	4.05	4.05	4.05	4.05	4.05	Massachusetts
2.75	2.875	2.875	2.875	2.875	2.875	2.875	2.875	2.875	3.63	3.63	4.53	4.53	4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	Minnesota
.80	80	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Missouri
1.20	1.20	1.20	1.20	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	2.00	2.00	2.00	2.00	2.00	2.25	2.25	2.50	2.50	Nebraska
80	80	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	Nevada
1.50	1.50	1.50	1.50	1.80	1.80	1.80	1.80	1.80	2.30	2.30	2.30	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	New Jersey
1.30	1.30	1.30	1.30	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	New Mexico
1.50	1.50	1.50	1.50	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	New York
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	North Dakota
—	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Oklahoma
2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Rhode Island
2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	South Carolina
.75	75	75	75	1.25	1.25	1.25	1.25	1.25	1.25	1.25	3.00	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	South Dakota
2.00	2.00	2.00	2.00	2.50	2.50	2.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Tennessee
1.408	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Texas
2.00	2.00	2.00	2.00	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	Wisconsin
30	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	No. of States
1	3	5	2	8	2	2	3	2	9	2	7	4	2	1	1	1	4	1	1	0	No. of Rate Changes
$1.65	$1.77	$1.85	$1.87	$1.97	$1.99	$2.03	$2.09	$2.14	$2.28	$2.33	$2.53	$2.59	$2.59	$2.60	$2.63	$2.64	$2.72	$2.70	$2.71	$2.71	State Average (per wine gal.)
$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	Federal Tax (per proof gal.)

Part II
Historical Statistics

With the ending of Prohibition in December 1933, a new source of revenue opened for Federal, state and local governments through taxation of alcohol beverages.

In 1934, the first full year in which the sale of alcohol beverages was legal (at the Federal level), total public revenues from alcohol beverages already amounted to $594 million. Since then, revenues have grown in every year except four so that by 1979 at $11.1 billion, annual revenues were about nineteen times the 1934 level.

Between 1937 and 1951, the Federal excise tax on spirits rose 425%, from $2.00 to $10.50 per proof gallon. In this period higher taxes and greater consumption increased Federal revenues from alcohol beverages an average of 10.8 percent annually. Revenues from state and local governments grew at a lesser annual rate of 6.9 percent.

After 1951, state and local revenues rose somewhat faster than Federal revenues; the latter increased 3.1 percent while state and local revenues rose 6.7% annually.

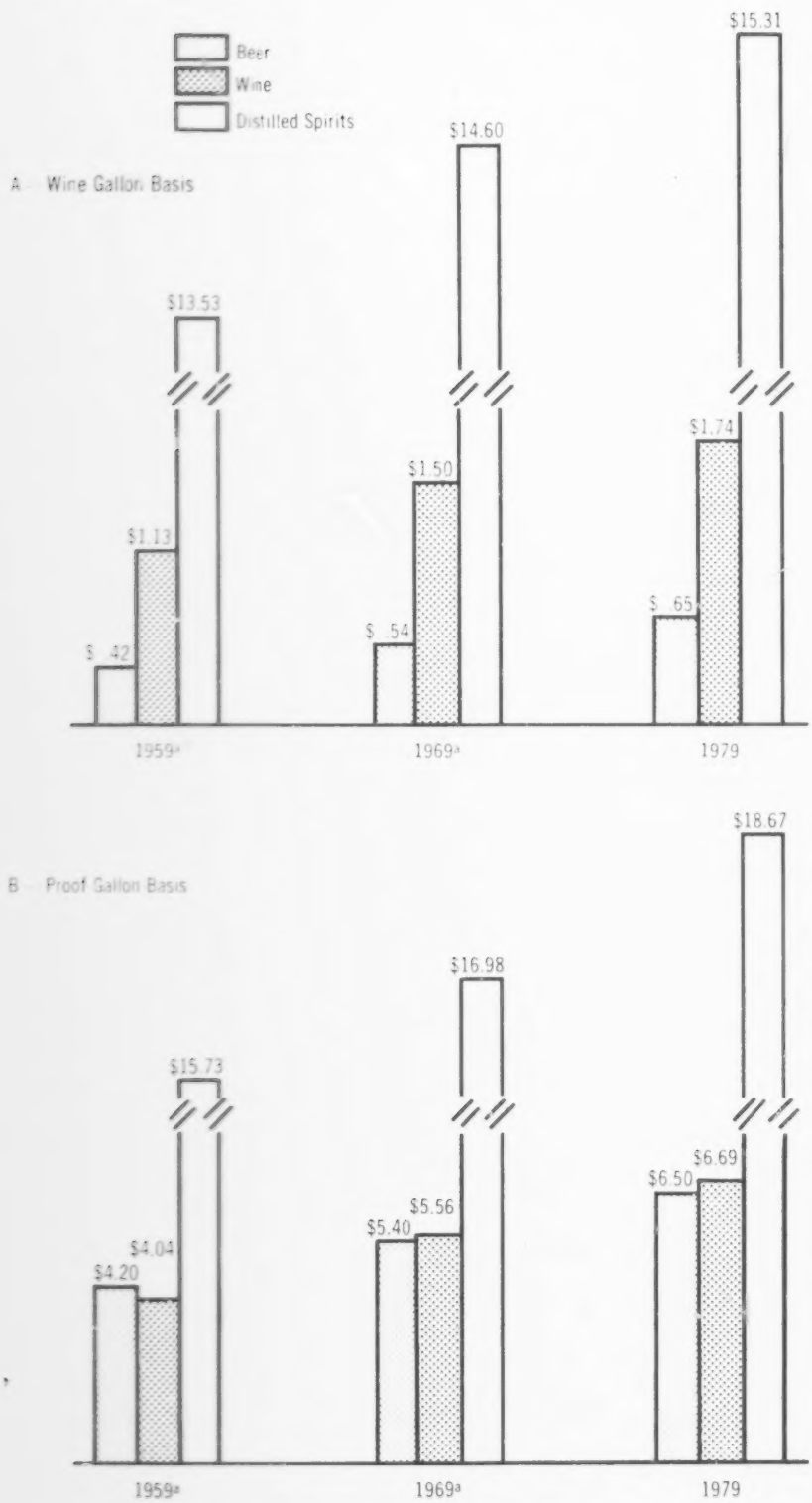
In 1959, of total government revenues from alcohol beverages, the Federal government received 72.3 percent and state and local governments 27.7 percent. By 1979, the Federal share was 52.3 percent and the share of state and local governments had risen to 47.7 percent (Figure 1). State and local collections rose more rapidly than Federal collections, thereby changing the proportion of taxes collected, i.e., the proportion of the total attributable to state and local taxes increased. If this trend continues, state and local levies will soon exceed Federal collections.

State and local governments increased their share of revenues by gradually raising tax rates on alcohol beverages and by imposing new taxes. In 1953, state and local governments collected an average of $0.10 per wine gallon from beer, $0.40 per wine gallon from wine and $3.09 per wine gallon from distilled spirits. By 1979, the revenues per wine gallon from these beverage types at state and local levels, were $0.37 (beer), $1.19 (wine) and $6.24 (distilled spirits).

In 1979, because of higher rates of taxation on distilled spirits, state and local governments received, on average, nearly seventeen times as much for each wine gallon of distilled spirits as from beer, and over five times as much as from the sale of wine.

Figure 3

Total Revenues per Gallon of Beverage by Beverage Type for Selected Years



a Data attributable to individual beverages after 1976 are not strictly comparable with those for earlier years, because some adjustments were necessary in computing excise revenues for brandy, i.e., brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

TABLE 7

Public Revenues from Alcohol Beverages, 1933-1979

($1,000's)

1933*	$ 29,704	1957	$ 4,054,472r
1934	593,556	1958	4,134,331r
1935	734,938	1959	4,362,166r
1936	832,145	1960	4,546,600r
1937	1,022,276	1961	4,691,782r
1938	947,277	1962	4,870,328r
1939	1,010,385	1963	5,128,753r
1940	1,140,110	1964	5,529,631r
1941	1,395,964	1965	5,766,694r
1942	1,750,166	1966	5,982,041r
1943	1,994,841	1967	6,558,258r
1944	2,703,518	1968	6,878,964r
1945	3,020,751	1969	7,545,539r
1946	3,482,245	1970	7,759,264r
1947	3,111,890	1971	8,191,528r
1948	2,953,481	1972	8,446,325r
1949	2,983,280	1973	8,959,757r
1950	3,261,417	1974	9,531,820r
1951	3,334,798	1975	9,676,261
1952	3,597,757	1976	9,761,063
1953	3,778,486r	1977	10,089,454r
1954	3,644,388r	1978	10,892,379r
1955	3,839,532r	1979	11,090,636
1956	4,164,322r		

* From December 5, 1933 to December 31, 1933.
r Revised.

Figure 4

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1979

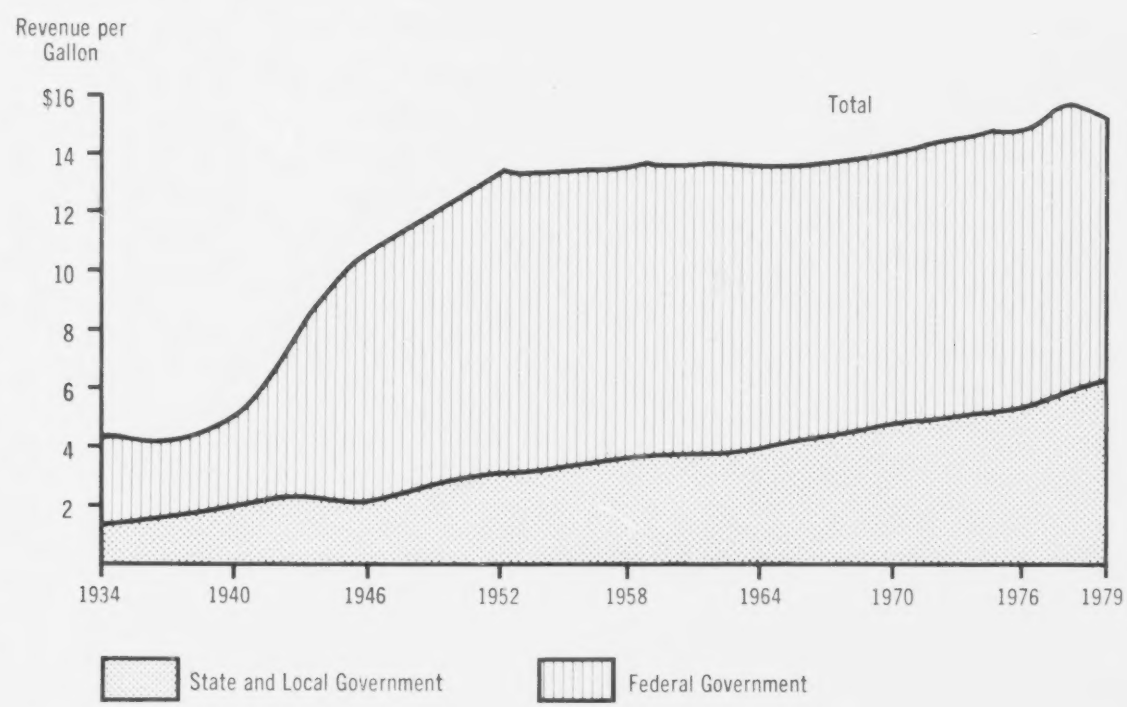


TABLE 8

Alcohol Beverage Revenues by Beverage Type, 1959-1979

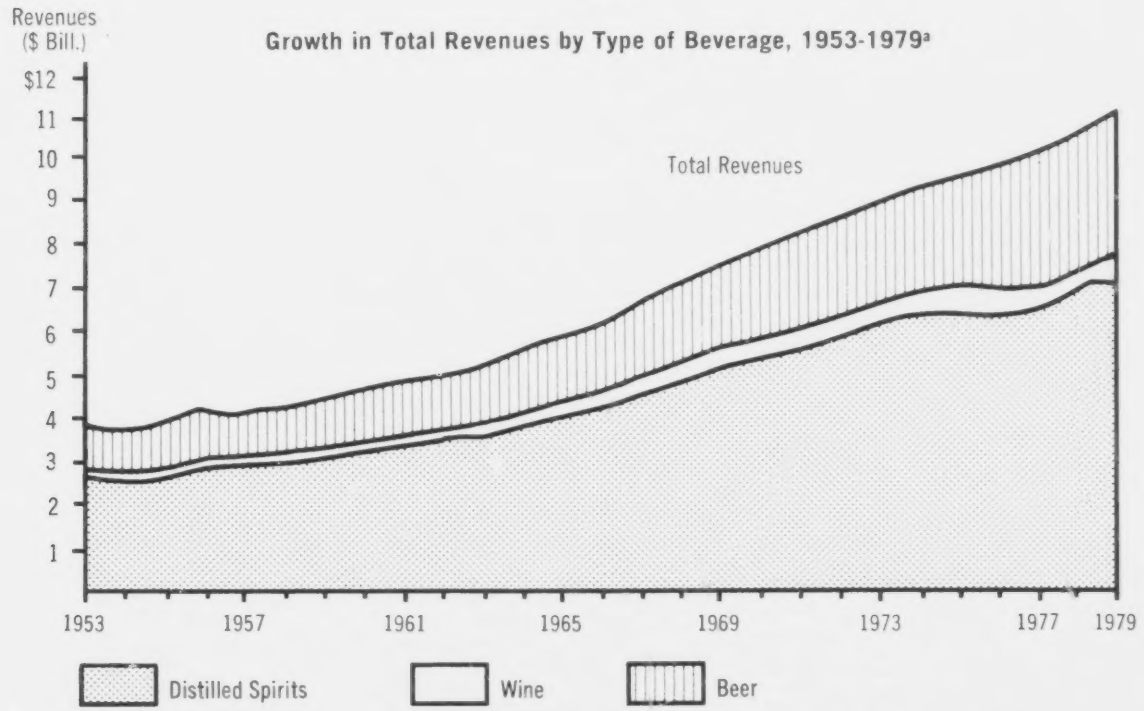
($1,000's)

Year	Distilled Spirits	Wine	Beer	Total
1959	$3,051,151	$170,701	$1,140,314	$ 4,362,166
1960	3,185,505	183,118	1,177,977	4,546,600
1961	3,311,555	184,690	1,195,537	4,691,782
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,108r	231,121	1,521,465	5,766,694r
1966	4,163,207r	256,699	1,562,135	5,982,041
1967	4,574,693	276,737	1,706,828	6,558,258r
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,290r	372,971	2,055,003	7,759,264r
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,157r	508,365	2,221,803	8,446,325r
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,055r	575,028	2,802,174	9,676,261
1976a	6,251,499	533,058	2,976,506	9,761,063
1977a	6,442,979r	554,040	3,092,433	10,089,454r
1978a	6,947,042r	612,200r	3,328,117r	10,892,379r
1979a	6,853,329	765,345	3,471,960	11,090,636

a Data attributable to individual beverages after 1976 are not strictly comparable with those for earlier years, because some adjustments were necessary in computing excise revenues for brandy, i.e., brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

Figure 5

Growth in Total Revenues by Type of Beverage, 1953-1979a



a Data attributable to individual beverages after 1976 are not strictly comparable with those for earlier years, because some adjustments were necessary in computing excise revenues for brandy, i.e., brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

TABLE 9

Alcohol Beverage Revenues by Level of Government, 1959-1979

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 1: ALL ALCOHOL BEVERAGES				
1959	$3,154,559	$ na	$1,207,607	$ na	$ 4,362,166
1960	3,229,263	na	1,317,337	na	4,546,600
1961	3,339,285	na	1,352,497	na	4,691,782
1962	3,453,413	1,271,439		145,476	4,870,328
1963	3,560,422	na	1,568,331	na	5,128,753
1964	3,777,435	1,538,434		168,762	5,529,631
1965	3,879,648r	1,708,980		178,066	7,766,694r
1966	3,960,611r	na	2,021,430	na	5,982,041r
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,002r	2,630,733		280,529	7,759,264r
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,794r	3,104,040		282,491	8,446,325r
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976	5,346,601	3,959,604		454,859	9,761,063
1977	5,486,947r	4,128,922		473,585	10,089,454r
1978	5,925,630r	4,454,759r		511,990r	10,892,379r
1979	5,806,026	4,735,236		549,374	11,090,636
PART 2: DISTILLED SPIRITS				
1959	$2,269,144	$ na	$ 782,007	$ na	$ 3,051,151
1960	2,325,068	na	860,437	na	3,185,505
1961	2,422,058	na	889,497	na	3,311,555
1962	2,523,926	855,720		94,515	3,474,161
1963	2,578,672	na	945,631	na	3,524,303
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,995r	1,058,833		96,280	4,014,108r
1966	2,915,777r	na	1,247,430	na	4,163,207r
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,636r	1,618,163		145,491	5,331,290r
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,094r	1,869,080		141,983	5,716,157r
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,055r
1976a	3,792,937	2,258,867		199,695	6,251,499
1977a	3,892,080r	2,347,230		203,669	6,442,979r
1978a	4,220,597r	2,515,069r		211,396r	6,947,062r
1979a	4,061,617	2,575,060		216,652	6,853,329

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

a Data attributable to individual beverages after 1976 are not strictly comparable with those for earlier years, because some adjustments were necessary in computing excise revenues for brandy, i.e., brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

r Revised.

TABLE 9 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1959-1979

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 3: WINE				
1959	$ 98,301	$ na	$ 72,400	$ na	$ 170,701
1960	105,418	na	77,700	na	183,118
1961	105,990	na	78,700	na	184,690
1962	108,374	76,549	11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308	11,201	243,208
1965	111,935	107,949	11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488	13,403	276,737
1968	155,813	144,194	14,637	314,644
1969	173,158	149,122	14,939	337,219
1970	182,945	173,352	16,674	372,971
1971	199,747	244,844	21,045	465,636
1972	203,599	283,778	20,988	508,365
1973	208,033	262,850	23,776	494,659
1974	190,069	307,534	31,723	529,326
1975	199,278	334,940	40,810	575,028
1976[a]	199,767	301,640	31,651	533,058
1977[a]	205,870	314,758	33,413	554,040
1978[a]	236,428[r]	342,398[r]	38,374[r]	617,200[r]
1979[a]	245,382	462,155	57,808	765,345
PART 4: BEER				
1959	$ 787,114	$ na	$353,200	$ na	$ 1,140,314
1960	798,777	na	379,200	na	1,177,977
1961	811,237	na	384,300	na	1,195,537
1962	821,113	339,170	39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210	62,369	1,493,037
1965	908,718	542,198	70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445	88,437	1,706,828
1968	965,570	694,324	94,702	1,754,596
1969	1,063,467	767,006	105,231	1,935,704
1970	1,097,421	839,218	119,364	2,055,003
1971	1,135,090	969,096	115,706	2,219,892
1972	1,151,101	951,182	119,520	2,221,803
1973	1,256,510	1,046,917	131,669	2,435,096
1974	1,313,008	1,228,126	180,613	2,721,747
1975	1,316,226	1,287,416	198,535	2,802,174
1976	1,353,898	1,399,096	223,512	2,976,506
1977	1,388,997	1,466,934	236,502	3,092,433
1978	1,468,605[r]	1,597,292[r]	262,220[r]	3,328,117[r]
1979	1,499,025	1,698,021	274,914	3,471,960

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

[a] Data attributable to individual beverages after 1976 are not strictly comparable with those for earlier years, because some adjustments were necessary in computing excise revenues for brandy, i.e., brandy sales were included with wine prior to 1976 but were included with spirits beginning in 1976.

[r] Revised.

Part III

State and Local Revenues
1979 Summary

Revenues collected by state and local governments from the sale of alcohol beverages totaled $5.3 billion in 1979, 6.4 percent greater than 1978. The amount of revenues vary from state to state according to size of the market served, relative tax levels, and the regulatory framework of each state.

Distilled spirits accounted for 52.8 percent of total revenues from alcohol beverages collected by state and local governments, and 70.0 percent of collections by the Federal government. Beer revenues made up 37.3 percent of state and local revenues and 25.8 percent of Federal revenues with wine 9.8, and 4.2 percent respectively.

The largest single source of alcohol beverage revenues to state and local governments were excise taxes, accounting for $2.2 billion or 41.7 percent of total revenues. Sales taxes on alcohol beverage contributed another $2.1 billion, (39.5 percent of total revenues). Profits from state and local government-operated stores were $594 million, (11.2 percent of the total). License fees were $268 million (5.1 percent), and miscellaneous forms of revenues comprised the remaining $132 million of such revenues (2.5 percent of the total).

Alcohol beverage revenues were highest for the state of California ($477 million), followed by New York ($412 million), Florida ($377 million), Texas ($340 million), Pennsylvania ($264 million), and Ohio ($249 million). These six states accounted for 40.1 percent of all alcohol beverage revenues raised at state and local levels.

On the average, state and local governments received $23.58 for each resident during 1979 from taxes and fees on alcohol beverages. Highest revenues per capita were collected in Washington State, ($40.70 per capita), Florida, ($40.07), Nevada, ($38.31), New Hampshire, ($35.97), and Georgia, ($35.60). Special factors combined with variations in the level of taxes resulted in the larger revenues in these and certain other states.

TABLE 10

Revenue per Capita from Combined State and Local Alcohol Beverage Collections, 1979

State	Population[a] (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,845	$ 122,753	$31.93	9
Alaska	389	8,495	21.84	32
Arizona	2,606	52,556	20.17	36
Arkansas	2,248	28,810	12.82	47
California	23,283	477,012	20.49	35
Colorado	2,814	69,234	24.60	20
Connecticut	3,102	75,757	24.42	22
Delaware	590	5,045	8.55	51
District of Columbia	649	22,163	34.15	7
Florida	9,400	376,640	40.07	2
Georgia	5,372	191,218	35.60	5
Hawaii	944	25,921	27.46	12
Idaho	918	21,696	23.63	24
Illinois	11,393	237,748	20.87	34
Indiana	5,463	77,442	14.18	46
Iowa	2,906	70,877	24.39	23
Kansas	2,353	28,476	12.10	49
Kentucky	3,616	43,085	11.92	50
Louisiana	4,147	97,533	23.52	25
Maine	1,112	32,160	28.92	11
Maryland	4,188	83,070	19.84	37
Massachusetts	5,735	106,853	18.63	40
Michigan	9,225	239,000	25.91	19
Minnesota	4,051	106,412	26.27	17
Mississippi	2,490	67,316	27.03	15
Missouri	4,895	60,260	12.31	48
Montana	778	22,509	28.93	10
Nebraska	1,562	24,416	15.63	43
Nevada	761	29,157	38.31	3
New Hampshire	901	32,409	35.97	4
New Jersey	7,348	129,294	17.60	42
New Mexico	1,269	19,165	15.10	44
New York	17,634	412,054	23.37	26
North Carolina	5,793	157,113	27.12	14
North Dakota	650	12,178	18.74	38
Ohio	10,789	249,302	23.11	27
Oklahoma	2,976	43,646	14.67	45
Oregon	2,575	67,426	26.18	18
Pennsylvania	11,867	264,408	22.28	30
Rhode Island	948	21,485	22.66	28
South Carolina	3,063	104,736	34.19	6
South Dakota	688	14,481	21.05	33
Tennessee	4,522	124,111	27.45	13
Texas	13,899	340,158	24.47	21
Utah	1,416	25,700	18.15	41
Vermont	504	16,541	32.82	8
Virginia	5,275	141,005	26.73	16
Washington	4,054	164,994	40.70	1
West Virginia	1,929	42,918	22.25	31
Wisconsin	4,678	87,631	18.73	39
Wyoming	455	10,240	22.50	29
GRAND TOTAL	**224,068**	**$5,284,610**	**$23.58**	

NOTE: Due to rounding, items may not add to totals.
[a] Estimated as of July 1, 1979, U.S. Bureau of Census.

TABLE 11

Combined State and Local Collections by Beverage Type, 1979

($1,000's)

State	Distilled Spirits	Wine	Beer	Total
Alabama	$ 67,944	$ 6,545	$ 48,264	$ 122,753
Alaska	5,022	719	2,755	8,495
Arizona	23,740	5,750	23,066	52,556
Arkansas	12,740	1,738	14,332	28,810
California	242,052	67,880	167,080	477,012
Colorado	33,120	8,098	28,016	69,234
Connecticut	40,816	8,984	25,957	75,757
Delaware	3,522	416	1,107	5,045
District of Columbia	13,920	3,197	5,046	22,163
Florida	162,110	46,442	168,088	376,640
Georgia	83,910	15,998	91,310	191,218
Hawaii	10,135	3,266	12,520	25,921
Idaho	10,684	4,214	6,797	21,696
Illinois	121,910	22,939	92,900	237,748
Indiana	36,239	5,292	35,911	77,442
Iowa	45,011	6,847	19,019	70,877
Kansas	11,922	1,217	15,337	28,476
Kentucky	24,127	2,018	16,940	43,085
Louisiana	37,234	5,126	55,173	97,533
Maine	20,599	1,844	9,717	32,160
Maryland	41,516	8,423	33,131	83,070
Massachusetts	67,201	11,778	27,874	106,853
Michigan	134,218	17,879	86,903	239,000
Minnesota	63,076	7,534	35,801	106,412
Mississippi	33,113	3,436	30,767	67,316
Missouri	28,128	4,541	27,591	60,260
Montana	13,756	5,213	3,540	22,509
Nebraska	10,417	2,149	11,850	24,416
Nevada	17,603	3,421	8,133	29,157
New Hampshire	22,851	5,109	4,449	32,409
New Jersey	74,864	16,915	37,515	129,294
New Mexico	7,045	2,106	10,015	19,165
New York	253,793	39,632	118,629	412,054
North Carolina	70,814	13,292	73,007	157,113
North Dakota	5,901	676	5,602	12,178
Ohio	154,356	11,184	83,762	249,302
Oklahoma	23,199	2,452	17,994	43,646
Oregon	56,858	5,108	5,459	67,426
Pennsylvania	147,639	40,927	75,842	264,408
Rhode Island	9,982	3,286	8,217	21,485
South Carolina	46,612	4,790	53,334	104,736
South Dakota	7,237	892	6,351	14,481
Tennessee	52,243	7,273	64,596	124,111
Texas	154,356	28,613	157,189	340,158
Utah	15,894	3,465	6,341	25,700
Vermont	10,861	1,397	4,282	16,541
Virginia	65,732	22,666	52,608	141,005
Washington	118,671	17,691	28,632	164,994
West Virginia	25,229	2,835	14,854	42,918
Wisconsin	45,353	5,730	36,547	87,631
Wyoming	6,433	1,022	2,785	10,240
GRAND TOTAL	**$2,791,711**	**$519,963**	**$1,972,936**	**$5,284,610**

Note: Due to rounding, items may not add to totals.

TABLE 12

Combined State and Local Collections by Revenue Source, 1979

($1,000's)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	$ 53,530	$ 7,096	$ 36,778	$ 21,713	$ 3,636	$ 122,753
Alaska	—	1,052	7,443	—	—	8,495
Arizona	—	3,236	21,620	27,700	—	52,556
Arkansas	—	1,248	15,735	8,971	2,856	28,810
California	—	25,059	138,951	312,000	1,002	477,012
Colorado	—	2,056	22,754	44,424	—	69,234
Connecticut	—	5,593	25,702	44,100	362	75,757
Delaware	—	404	4,602	—	40	5,045
District of Columbia	—	1,207	8,109	12,847	—	22,163
Florida	—	13,665	267,544	95,192	238	376,640
Georgia	—	18,106	144,166	28,700	246	191,218
Hawaii	—	2,270	17,772	5,852	27	25,921
Idaho	12,758	1,697	4,117	2,849	274	21,696
Illinois	—	16,372	99,673	121,600	103	237,748
Indiana	—	5,662	32,080	39,700	—	77,442
Iowa	36,209	5,104	10,146	12,991	6,428	70,877
Kansas	—	1,061	17,070	10,240	104	28,476
Kentucky	—	3,275	15,967	18,400	5,444	43,085
Louisiana	—	3,594	50,868	38,700	4,371	97,533
Maine	19,301	1,236	6,768	4,700	155	32,160
Maryland	7,327	3,726	28,980	43,000	38	83,070
Massachusetts	—	5,448	80,485	20,845	102	106,853
Michigan	63,291	11,109	91,839	72,500	261	239,000
Minnesota	10,704	7,269	52,853	35,000	586	106,412
Mississippi	13,608	2,200	29,643	21,035	830	67,316
Missouri	—	3,797	25,014	31,450	—	60,260
Montana	7,258	618	14,564	—	70	22,509
Nebraska	—	697	12,112	10,290	1,317	24,416
Nevada	—	1,510	10,728	16,918	—	29,157
New Hampshire	27,427	979	3,951	—	51	32,409
New Jersey	—	10,498	54,435	61,500	2,861	129,294
New Mexico	—	1,450	6,652	11,029	35	19,165
New York	—	35,243	149,678	226,257	876	412,054
North Carolina	21,707	1,071	107,369	24,083	2,882	157,113
North Dakota	—	1,736	6,361	4,050	31	12,178
Ohio	95,712	11,793	75,882	65,530	385	249,302
Oklahoma	—	1,556	37,463	4,417	210	43,646
Oregon	56,354	1,225	9,615	—	232	67,426
Pennsylvania	58,175	8,526	114,058	80,633	3,016	264,408
Rhode Island	—	1,135	7,441	12,818	91	21,485
South Carolina	—	1,983	73,329	19,312	10,112	104,736
South Dakota	—	1,230	7,747	5,437	67	14,481
Tennessee	—	8,662	37,332	39,396	38,722	124,111
Texas	—	12,985	110,009	215,963	1,201	340,158
Utah	13,191	241	1,916	10,116	236	25,700
Vermont	692	631	12,904	2,258	56	16,541
Virginia	36,294	2,732	35,898	26,670	39,412	141,005
Washington	34,966	3,334	12,800	112,483	1,412	164,994
West Virginia	21,390	1,894	6,011	12,497	1,126	42,918
Wisconsin	—	3,569	39,062	45,000	—	87,631
Wyoming	4,128	433	1,535	4,122	22	10,240
GRAND TOTAL	**$594,020**	**$268,270**	**$2,205,504**	**$2,085,288**	**$131,529**	**$5,284,610**

Note: Due to rounding, items may not add to totals.

[a] The residual of state and local gross sales after deducting cost of goods sold, operating costs, and excise and ad valorem taxes from gross receipts. May not include administrative costs.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

TABLE 13

State and Local Collections[a] by Beverage Type, 1979

($1,000's)

STATE	Distilled Spirits		Wine		Beer	
	State	Local	State	Local	State	Local
Alabama	$ 64,471	$ 3,474	$ 6,141	$ 404	$ 45,137	$ 3,127
Alaska	5,022	—	719	—	2,755	—
Arizona	21,006	2,734	4,897	853	18,753	4,314
Arkansas	12,576	163	1,710	29	14,060	272
California	217,287	24,765	55,400	12,480	139,325	27,755
Colorado	24,948	8,172	5,339	2,759	18,206	9,810
Connecticut	40,816	—	8,984	—	25,957	—
Delaware	3,522	—	416	—	1,107	—
District of Columbia	13,920	—	3,197	—	5,046	—
Florida	162,110	—	46,442	—	168,088	—
Georgia	50,534	33,376	11,159	4,839	58,361	32,949
Hawaii	9,248	888	2,980	286	11,423	1,096
Idaho	10,414	271	4,123	90	6,274	524
Illinois	90,872	31,038	16,875	6,064	67,767	25,133
Indiana	36,239	—	5,292	—	35,911	—
Iowa	45,011	—	6,847	—	19,019	—
Kansas	11,784	138	1,196	21	15,113	223
Kentucky	20,354	3,774	1,932	86	15,850	1,090
Louisiana	30,334	6,900	3,589	1,537	42,160	13,013
Maine	20,599	—	1,844	—	9,717	—
Maryland	36,291	5,225	7,317	1,105	28,664	4,467
Massachusetts	65,185	2,016	11,148	631	25,592	2,282
Michigan	134,218	—	17,879	—	86,903	—
Minnesota	53,768	9,309	5,760	1,774	29,240	6,562
Mississippi	33,059	54	3,430	6	30,698	69
Missouri	25,987	2,142	4,039	502	23,879	3,711
Montana	13,654	101	5,187	26	3,406	134
Nebraska	9,395	1,022	1,954	194	10,120	1,729
Nevada	15,595	2,008	2,921	500	6,735	1,398
New Hampshire	22,851	—	5,109	—	4,449	—
New Jersey	70,518	4,345	15,333	1,582	32,896	4,620
New Mexico	6,687	358	1,994	112	9,352	663
New York	213,053	40,740	25,470	14,162	76,531	42,098
North Carolina	69,789	1,025	12,548	744	67,060	5,947
North Dakota	5,276	625	592	84	4,790	812
Ohio	152,466	1,891	10,714	470	80,322	3,439
Oklahoma	21,434	1,766	2,201	252	17,939	56
Oregon	56,858	—	5,108	—	5,459	—
Pennsylvania	147,639	—	40,927	—	75,842	—
Rhode Island	9,582	400	3,120	166	7,698	518
South Carolina	46,612	—	4,790	—	53,334	—
South Dakota	6,553	684	786	106	5,555	797
Tennessee	43,043	9,200	5,935	1,338	22,624	41,971
Texas	144,832	9,524	26,455	2,158	138,048	19,141
Utah	15,533	361	3,387	79	5,422	919
Vermont	10,861	—	1,358	39	4,148	134
Virginia	64,218	1,514	21,886	780	47,147	5,461
Washington	116,408	2,263	16,782	909	25,785	2,847
West Virginia	22,505	2,624	2,540	295	11,614	3,240
Wisconsin	44,063	1,290	5,458	272	34,622	1,925
Wyoming	5,960	473	947	75	2,118	667
GRAND TOTAL	**$2,575,060**	**$216,652**	**$462,155**	**$57,808**	**$1,698,021**	**$274,914**

Note: Due to rounding, items may not add to totals.

a Collections are classified by level of government according to legal authority to change taxes rather than by tax collecting or receiving agency.

TABLE 14

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1979

State	Distilled Spirits		Wine		Beer	
	Wine Gallons per Capita	Rank	Wine Gallons per Capita	Rank	Wine Gallons per Capita	Rank
Alabama	1.55	37	0.73	40	16.79	45
Alaska	3.05	4	2.75	9	25.26	19
Arizona	2.04	25	2.18	15	29.81	6
Arkansas	1.06	45	0.64	43	16.30	47
California	2.43	11	4.21	3	25.25	20
Colorado	2.44	10	2.81	7	27.02	10
Connecticut	2.37	14	2.50	14	20.34	39
Delaware	2.51	8	1.61	22	23.96	27
District of Columbia	6.01	1	6.31	1	26.80	12
Florida	2.68	6	2.18	15	28.70	8
Georgia	2.10	22	1.04	34	19.16	41
Hawaii	2.33	15	2.57	13	26.60	13
Idaho	1.42	41	1.62	21	25.50	18
Illinois	2.21	18	1.96	16	24.84	22
Indiana	1.49	39	0.94	36	20.91	37
Iowa	1.37	43	0.72	41	24.87	21
Kansas	1.40	42	0.74	39	21.11	35
Kentucky	1.42	41	0.55	45	18.55	44
Louisiana	1.93	29	1.47	24	22.41	31
Maine	2.05	24	1.72	19	23.03	30
Maryland	2.65	7	1.93	17	24.32	24
Massachusetts	2.46	9	2.65	12	25.81	15
Michigan	1.95	28	1.64	20	23.61	28
Minnesota	2.23	17	1.46	25	26.04	14
Mississippi	1.60	35	0.57	44	18.67	43
Missouri	1.51	38	1.21	30	24.17	25
Montana	1.97	27	2.57	13	35.78	2
Nebraska	1.71	32	1.11	32	26.83	11
Nevada	5.77	2	4.91	2	37.23	1
New Hampshire	4.94	3	3.73	4	34.20	3
New Jersey	2.14	20	2.67	11	21.01	36
New Mexico	1.61	34	1.74	18	27.63	9
New York	2.29	16	2.73	10	21.89	32
North Carolina	1.63	33	1.22	29	18.67	43
North Dakota	2.14	20	0.99	35	25.80	16
Ohio	1.40	42	1.19	31	23.57	29
Oklahoma	1.57	36	0.88	37	18.85	42
Oregon	1.81	30	2.85	6	23.96	27
Pennsylvania	1.43	40	1.36	26	24.75	23
Rhode Island	2.15	19	3.07	5	25.77	17
South Carolina	2.12	21	0.99	35	20.40	38
South Dakota	1.98	26	1.05	33	21.31	34
Tennessee	1.36	44	0.67	42	19.38	40
Texas	1.57	36	1.23	28	29.19	7
Utah	1.01	46	0.76	38	14.69	48
Vermont	2.81	5	2.78	8	25.77	17
Virginia	1.77	31	1.52	23	21.56	33
Washington	2.07	23	2.85	6	24.10	26
West Virginia	1.43	40	0.55	45	16.38	46
Wisconsin	2.41	12	1.74	18	33.29	4
Wyoming	2.40	13	1.31	27	31.34	5
U.S. AVERAGE	**2.00**		**1.96**		**23.87**	

Note: In all instances, gallons per capita figures are computed from consumption figures for Calendar 1979 and from residential population figures, estimated as of July 1, 1979, U.S. Bureau of Census.

TABLE 15

Revenue per Wine Gallon from Combined State and Local Collections by Beverage Type, 1979

License States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon
Alaska	1,186	$ 5,022	$4.23	1,070	$ 719	$0.67	9,827	$ 2,755	$0.28
Arizona	5,324	23,740	4.46	5,682	5,750	1.01	77,686	23,066	0.30
Arkansas	2,378	12,740	5.36	1,435	1,738	1.01	36,642	14,332	0.39
California	56,589	242,052	4.28	97,970	67,880	0.69	587,884	167,080	0.28
Colorado	6,855	33,120	4.83	7,913	8,098	1.02	76,043	28,016	0.37
Connecticut	7,356	40,816	5.55	7,759	8,984	1.16	63,085	25,957	0.41
Delaware	1,482	3,522	2.38	947	416	0.44	14,136	1,107	0.08
District of Columbia	3,903	13,920	3.57	4,095	3,197	0.78	17,391	5,046	0.29
Florida	25,234	162,110	6.42	20,446	46,442	2.27	269,824	168,088	0.62
Georgia	11,264	83,910	7.45	5,602	15,998	2.86	102,951	91,310	0.89
Hawaii	2,200	10,135	4.61	2,427	3,266	1.35	25,110	12,520	0.50
Illinois	25,181	121,910	4.84	22,285	22,939	1.03	282,968	92,900	0.33
Indiana	8,147	36,239	4.45	5,144	5,292	1.03	114,235	35,911	0.31
Kansas	3,294	11,922	3.62	1,738	1,217	0.70	49,662	15,337	0.31
Kentucky	5,149	24,127	4.69	1,982	2,018	1.02	67,084	16,940	0.25
Louisiana	8,001	37,234	4.65	6,115	5,126	0.84	92,938	55,173	0.59
Maryland	11,086	41,516	3.74	8,068	8,423	1.04	101,866	33,131	0.33
Massachusetts	14,111	67,201	4.76	15,215	11,778	0.77	148,025	27,874	0.19
Minnesota	9,053	63,076	6.97	5,900	7,534	1.28	105,493	35,801	0.34
Missouri	7,379	28,128	3.81	5,920	4,541	0.77	118,296	27,591	0.23
Nebraska	2,676	10,417	3 89	1,735	2,149	1.24	41,912	11,850	0.28
Nevada	4,389	17,603	4.01	3,740	3,421	0.91	28,334	8,133	0.29
New Jersey	15,712	74,864	4.76	19,586	16,915	0.86	154,411	37,515	0.24
New Mexico	2,046	7,045	3.44	2,211	2,106	0.95	35,061	10,015	0.29
New York	40,328	253,793	6.29	48,167	39,632	0.82	385,981	118,629	0.31
North Dakota	1,391	5,901	4.24	641	676	1.05	16,771	5,602	0.33
Oklahoma	4,679	23,199	4.96	2,624	2,452	0.93	56,110	17,994	0.32
Rhode Island	2,034	9,982	4.91	2,910	3,286	1.13	24,428	8,217	0.34
South Carolina	6,490	46,612	7.18	3,019	4,790	1.59	62,496	53,334	0.85
South Dakota	1,359	7,237	5.33	722	892	1.24	14,663	6,351	0.43
Tennessee	6,132	52,243	8.52	3,046	7,273	2.39	87,637	64,596	0.74
Texas	21,776	154,356	7.09	17,050	28,613	1 68	405,759	157,189	0.39
Wisconsin	11,259	45,353	4.03	8,147	5,730	0.70	155,713	36,547	0.23
License States	**335,443**	**$1,771,047**	**$5.28**	**341,311**	**$349,290**	**$1.02**	**3,830,422**	**$1,415,907**	**$0.37**

TABLE 15 (Cont'd)

Revenue per Wine Gallon from Combined State and Local Collections by Beverage Type, 1979

Control States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon	Consumption (1,000's gals.)	Revenue (1,000's)	Revenue per Wine Gallon
Alabama	5,969	$ 67,944	$11.38	2,810	$ 6,545	$2.33	64,573	$ 48,264	$0.75
Idaho	1,307	10,684	8.17	1,487	4,214	2.83	23,405	6,797	0.29
Iowa	3,973	45,011	11.33	2,087	6,847	3.28	72,261	19,019	0.26
Maine	2,275	20,599	9.05	1,913	1,844	0.96	25,606	9,717	0.38
Michigan	17,998	134,218	7.46	15,173	17,879	1.18	217,837	86,903	0.40
Mississippi	3,974	33,113	8.33	1,431	3,436	2.40	46,500	30,767	0.66
Montana	1,533	13,756	8.97	2,000	5,213	2.61	27,838	3,540	0.13
New Hampshire	4,452	22,851	5.13	3,363	5,109	1.52	30,814	4,449	0.14
North Carolina	9,425	70,814	7.51	7,078	13,292	1.88	108,159	73,007	0.67
Ohio	15,113	154,356	10.21	12,807	11,184	0.87	254,293	83,762	0.33
Oregon	4,662	56,858	12.20	7,349	5,108	0.70	61,690	5,459	0.09
Pennsylvania	16,980	147,639	8.69	16,127	40,927	2.54	293,756	75,842	0.26
Utah	1,424	15,894	11.16	1,072	3,465	3.23	20,801	6,341	0.30
Vermont	1,414	10,861	7.68	1,402	1,397	1.00	12,989	4,282	0.33
Virginia	9,329	65,732	7.05	8,010	22,666	2.83	113,739	52,608	0.46
Washington	8,393	118,671	14.14	11,547	17,691	1.53	97,712	28,632	0.29
West Virginia	2,764	25,229	9.13	1,062	2,835	2.67	31,589	14,854	0.47
Wyoming	1,093	6,433	5.89	598	1,022	1.71	14,260	2,785	0.20
Control States	**112,078**	**$1,020,665**	**$ 9.11**	**97,322**	**$170,673**	**$1.75**	**1,517,822**	**$ 557,029**	**$0.37**
ALL STATES	**447,521**	**$2,791,711**	**$ 6.24**	**438,633**	**$519,963**	**$1.19**	**5,348,244**	**$1,972,936**	**$0.37**

NOTE: In all instances, consumption figures are for Calendar 1979. Many of the revenues estimates are for fiscal 1979. Due to rounding, items may not add to totals

TABLE 16

State and Local Collections[a] by Revenue Source and State, 1979

($1,000's)

License States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	$ —	$ —	$ 1,052	$ —	$ 7,443	$ —	$ —	$ —	$ —	$ —	$ 8,495	$ —
Arizona	—	—	2,035	1,201	21,620	—	21,000	6,700	—	—	44,655	7,901
Arkansas	—	—	784	464	15,735	—	8,971	—	2,856	—	28,346	464
California	—	—	25,059	—	138,951	—	247,000	65,000	1,002	—	412,012	65,000
Colorado	—	—	2,056	—	22,754	—	23,683	20,741	—	—	48,493	20,741
Connecticut	—	—	5,593	—	25,702	—	44,100	—	362	—	75,757	—
Delaware	—	—	404	—	4,602	—	—	—	40	—	5,045	—
District of Columbia	—	—	1,207	—	8,109	—	12,847	—	—	—	22,163	—
Florida	—	—	13,665	—	267,544	—	95,192	—	238	—	376,640	—
Georgia	—	—	974	17,132	90,133	54,033	28,700	—	246	—	120,053	71,164
Hawaii	—	—	*	2,270	17,772	—	5,852	—	27	—	23,651	2,270
Illinois	—	—	1,132	15,240	76,978	22,695	97,300	24,300	103	—	175,513	62,235
Indiana	—	—	5,662	—	32,080	—	39,700	—	—	—	77,442	—
Kansas	—	—	879	182	17,070	—	10,040	200	104	—	28,094	382
Kentucky	—	—	1,325	1,949	15,967	—	18,400	—	2,444	3,000	38,136	4,949
Louisiana	—	—	2,014	1,580	50,868	—	23,200	15,500	1	4,370	76,083	21,450
Maryland	—	7,327	255	3,471	28,980	—	43,000	—	38	—	72,272	10,798
Massachusetts	—	—	520	4,928	80,458	—	20,845	—	102	—	101,925	4,928
Minnesota	—	10,704	329	6,940	52,853	—	35,000	—	586	—	88,768	17,644
Missouri	—	—	1,792	2,005	25,014	—	27,100	4,350	—	—	53,905	6,355
Nebraska	—	—	144	553	12,112	—	9,180	1,110	34	1,283	21,470	2,946
Nevada	—	—	21	1,489	10,728	—	14,501	2,417	—	—	25,250	3,906
New Jersey	—	—	1,600	8,897	54,435	—	61,500	—	1,211	1,650	118,747	10,547
New Mexico	—	—	361	1,088	6,652	—	10,984	44	35	—	18,032	1,133
New York	—	—	35,243	—	149,678	—	129,257	97,000	876	—	315,054	97,000
North Dakota	—	—	216	1,520	6,361	—	4,050	—	31	—	10,658	1,520
Oklahoma	—	—	1,333	223	37,463	—	2,567	1,850	210	—	41,573	2,073
Rhode Island	—	—	50	1,084	7,441	—	12,818	—	91	—	20,401	1,084
South Carolina	—	—	1,983	—	73,329	—	19,312	—	10,112	—	104,736	—
South Dakota	—	—	120	1,110	7,747	—	4,960	477	67	—	12,894	1,587
Tennessee	—	—	936	7,726	37,332	—	32,796	6,600	539	38,183	71,603	52,509
Texas	—	—	10,171	2,814	110,009	—	188,363	27,600	792	409	309,335	30,823
Wisconsin	—	—	82	3,487	39,062	—	45,000	—	—	—	84,144	3,487
License States	**$ —**	**$18,031**	**$118,997**	**$87,354**	**$1,552,982**	**$76,727**	**$1,337,219**	**$273,889**	**$22,148**	**$48,896**	**$3,031,346**	**$504,898**

TABLE 16 (Cont'd)

State and Local Collections[a] by Revenue Source and State, 1979

Control States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	$ 53,530	$ —	$ 244	$ 6,851	$ 36,778	$ —	$ 21,713	$ —	$ 3,483	$ 154	$ 115,748	$ 7,005
Idaho	12,758	—	812	885	4,117	—	2,849	—	274	—	20,811	885
Iowa	36,209	—	5,104	—	10,146	—	12,991	—	6,428	—	70,877	—
Maine	19,301	—	1,236	—	6,768	—	4,700	—	155	—	32,160	—
Michigan	63,291	—	11,109	—	91,839	—	72,500	—	261	—	239,000	—
Mississippi	13,608	—	2,200	—	29,643	—	21,035	—	702	128	67,187	128
Montana	7,258	—	356	261	14,564	—	—	—	70	—	22,248	261
New Hampshire	27,427	—	979	—	3,951	—	—	—	51	—	32,409	—
North Carolina	21,707	—	546	525	107,369	—	18,000	6,083	1,774	1,108	149,397	7,716
Ohio	95,712	—	11,793	—	75,882	—	59,730	5,800	385	—	243,502	5,800
Oregon	56,354	—	1,225	—	9,615	—	—	—	232	—	67,426	—
Pennsylvania	58,175	—	8,526	—	114,058	—	80,633	—	3,016	—	264,408	—
Utah	13,191	—	117	124	1,916	—	9,107	1,009	11	226	24,342	1,359
Vermont	692	—	457	174	12,904	—	2,258	—	56	—	16,367	174
Virginia	36,294	—	1,597	1,135	35,898	—	20,050	6,620	39,412	—	133,250	7,755
Washington	34,966	—	3,334	—	12,800	—	106,463	6,019	1,412	—	158,974	6,019
West Virginia	21,390	—	1,894	—	6,011	—	6,338	6,159	1,126	—	36,759	6,159
Wyoming	4,128	—	9	424	1,535	—	3,331	791	22	—	9,025	1,215
Control States	**$575,989**	**$ —**	**$ 51,540**	**$10,379**	**$ 575,794**	**$ —**	**$ 441,698**	**$ 32,482**	**$58,869**	**$ 1,616**	**$1,703,890**	**$ 44,477**
ALL STATES	**$575,989**	**$18,031**	**$170,536**	**$97,733**	**$2,128,776**	**$76,727**	**$1,778,917**	**$306,371**	**$81,017**	**$50,512**	**$4,735,236**	**$549,374**

Note: Due to rounding, items may not add to totals.

a Level of government is defined by legal authority to change taxes rather than by tax collecting or receiving agency.

b Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

c Includes other taxes, miscellaneous income.

* Less than $500.

Part IV

State and Local Revenues

Taxes and revenues as well as methods of control, allocation of revenues and local situations in each state are summarized for 1979 and 1978 in the following pages.

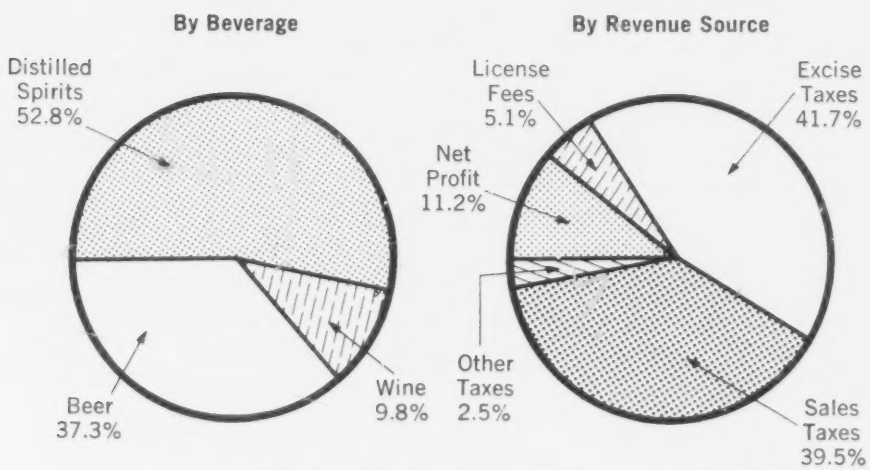
The average excise tax on distilled spirits levied by license states was $2.71 per wine gallon in 1979. Other state and local levies, (sales taxes, license fees, state store profits, etc.), in both license and control states resulted in total taxes of $6.24 per wine gallon, ($1.25 per average fifth). In addition, the Federal excise tax of $10.50 per gallon and other Federal taxes were imposed adding to a total for all taxes of $2.97 per fifth or 102.8 percent of production and marketing costs for off-premise sales.

Wine and beer taxes at state and local levels also increased the cost to consumers for these beverages.

Figure 6 shows the relative proportions of revenues collected by state and local governments in 1979 by source and beverage type.

Figure 6

Combined State and Local Collections, 1979



Alabama Alcoholic Beverage Control Board

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 53,530**	**$ 51,374r**	**4.2%**
Gross Sales[a]		164,071	155,985	5.2
Discounts		281	83	240.6
Net sales		163,789	155,903r	5.1
Cost of Goods		96,819	92,303	4.9
Gross Profit		66,971	63,600r	5.3
Cost of Operation		13,441	12,226	9.9
License Fees		**$ 244**	**$ 236**	**3.7%**
Excise Taxes		**$ 36,778**	**$ 35,450**	**3.7%**
Beer	$.05/12 oz.	33,646	32 682	2.9
Wine[b]	35%	3,132	2,768	13.2
Sales Taxes	4%	**$ 21,713**	**$ 19,888**	**9.2%**
Other Taxes	3%	**$ 3,483**	**$ 3,457**	**0.7%**
Distillers Privilege Tax[c]		2,776	2,592	7.1
Miscellaneous Income		707	865	−18.3
State Total		**$115,748**	**$110,405r**	**4.8%**
Local Taxes		**$ 7,005**	**$ 6,953**	**0.7%**
County License Fees		451	436r	3.6
Municipal Lic. Fees & Taxes		6,400	6,350	0.8
County Beer Distillers Privilege Tax		154	168	−8.5
State & Local Total		**$122,753**	**$117,358r**	**4.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Includes 35% tax on delivered cost.

b Levied on wholesale price of bulk or bottled wines not sold through the ABC.

c Collected by the State Department of Revenue.

r Revised.

Method of Control

STATE MONOPOLY: Licenses are issued for on-premises consumption in half-pint and miniature sizes by State Board.

General Sales Tax

GROSS RECEIPTS TAX: 4% of gross receipts including alcoholic beverages when sold at retail by the State, for education.

Local Collections

COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the State, provided that no county may set a fee in excess of the State fee.

Allocation of Revenues

STATE STORE PROFITS AND 10% TAX ON NET SALES BY BOARD: First $2,000,000, 50% to State Gen. Fund, 19% to Dept. of Pensions & Security, 10% to general funds of the 67 counties; 1% to Public Health Fund of the 67 counties; 20% to municipalities where state stores located, in proportion which net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns according to population; excess over $2,200,000, on population basis, 10% to all counties; 16-2/3% to all incorporated cities and towns; 3-1/3% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Dept. of Pensions & Security; 60% to State Gen. Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to old age assistance and Mental Health Fund. Effective 10/1/69 5% tax on spirits and wine sold by state stores, to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine and beer for on-premises consumption, to State Gen. Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State Gen. Fund. STATE TAX ON BEER: 40% to Special Education Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% less cost of collection to State General Fund. COUNTY LICENSE FEES: Hotels, restaurants, clubs or hotel beer dispensers to counties levying them. MUNICIPAL LICENSE FEES: Retained locally.

ALASKA

Method of Control

LICENSE: State and City participation.

Allocation of Revenues

LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,052**	**$ 1,006**	**4.6%**
Excise Taxes		**$ 7,443**	**$ 7,610**	**−2.2%**
Distilled Spirits	$4.00/gal.	4,535	4,735	−4.2
Wine	$ .60/gal.	590	569	3.7
Beer	$ .25/gal.	2,318	2,306	0.5
Sales Taxes		**$ 0**	**$ 0**	**−%**
Other Taxes		**$ 0**	**$ 0**	**−%**
State Total		**$ 8,495**	**$ 8,616**	**−1.4%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$ 8,495**	**$ 8,616**	**−1.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

Arizona Department of Liquor Licenses and Control
and the
Arizona Department of Revenue
Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 2,035**	**$ 2,161**	**−5.8%**
Excise Tax		**$21,620**	**$20,096**	**7.6%**
Spirits	$2.50/gal.	13,036	12,162	7.2
Wine 24% or less	$ .42/gal.	2,409[a]	2,207[a]	9.1
Wine over 24%	$2.50/gal.			
Beer	$ .08/gal.	6,175	5,723	7.9
Malt Extracts	$ .15/lb.	—[b]	4	−96.0
Sales Taxes[c]	4%	**$21,000**	**$20,000**	**5.0%**
Other Taxes		**$ 0**	**$ 0**	**—%**
State Total		**$44,655**	**$42,257**	**5.7%**
Local Taxes		**$ 7,901**	**$ 7,255**	**8.9%**
License Fees				
Phoenix[d]		774	758	2.2
Tucson[d]		427	298	43.3
Local Sales Tax[c]	1%, 2%	6,700	6,200	8.1
State and Local Total		**$52,556**	**$49,512**	**6.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Breakdown not available; figure represents all wine.

[b] Less than $500.

[c] Estimated.

[d] Fiscal year ending June 30.

Method of Control

LICENSE: State, County and Municipal participation.

General Sales Tax

RETAIL SALES TAX (Occupational Tax): 4% of gross proceeds of the sale of tangible personal property, including alcoholic beverages.

Local Collections

INCORPORATED CITIES AND TOWNS are empowered to license and tax the manufacture, sale, possession, and disposal, but not wholesaling of alcoholic beverages by State licensees.

Allocation of Revenues

STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund, except 3½¢ per gallon of spirits and wine over 24% to State School Aid. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

ARKANSAS

Method of Control
PERMIT (LICENSE): State, County and Municipal participation.

General Sales Tax
3% of proceeds from retail sales, including alcoholic beverages.

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers and retailers previously licensed by the State; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of State permits, the fees not to exceed one-half the corresponding State fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, LIQUOR AND WINE LICENSE FEES AND RETAIL BEER LICENSE FEES: To general revenue of State. ADDITIONAL TAX OF 20¢ PER CASE AND ONE-HALF OF RETAIL BEER LICENSE FEES. To Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws. SPECIAL 3% SALES TAX: To Public Institutions Fund. SPECIAL INSPECTION FEES: To Alcoholic Beverage Control Fund.

Arkansas Department of Finance and Administration

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Change Percentage
License Fees		**$ 784**	**$ 795**	**−1.4%**
Excise Taxes		**$15,735**	**$15,636**	**0.6%**
Spirits	$2.50/gal.	6,623	6,888[r]	−3.8
Wine	$ .75/gal.	732	716	2.2
Beer 3.2% or less	$5.00/bbl.	—	—	—
Beer 3.2%-5%	$7.50/bbl.	8,305	7,969	4.2
Malt Liquor	$ .20/gal.	51	40[r]	28.3
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$ .05/gal.	24	23	3.5
Sales Taxes[a]		**$ 8,971**	**$ 8,102[r]**	**10.7%**
General Retail[b]	3%	7,078	6,455	9.7
Mixed Drink Tax	10%	1,893	1,647	15.0
Other Taxes		**$ 2,856**	**$ 2,626[r]**	**8.8%**
Wine and Spirits Excise	3%	2,350	2,132	10.2
Wine Enforcement	$ .05/case	30	28	4.3
Spirits Enforcement	$ .20/case	199	200	−0.4
Beer Enforcement	$ .25/bbl.	277	266	4.2
State Total		**$28,346**	**$27,159**	**4.4%**
Local Taxes				
Local License Fees		**$ 464**	**$ 397**	**16.8%**
State and Local Total		**$28,810**	**$27,556**	**4.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Gross receipts tax; estimated.
[b] Includes all beer over 3.2%.
[r] Revised.

California Department of Alcohol Beverage Control
and the
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees[a]		**$ 25,059**	**$ 23,274**	**7.7%**
Excise Taxes		**$138,951**	**$138,272**	**0.5%**
Spirits 100° or less	$2.00/gal.	113,251	114,075[b]	−0.7
Spirits over 100°	$4.00/gal.			
Wine 14% or less	$ .01/gal.	824	777	6.0
Wine over 14%	$ .02/gal.	186	197	−5.6
Champagne and Sparkling Wine	$ .30/gal.	1,962	1,751	12.1
Beer	$1.24/bbl.	22,728	21,472	5.8
Sales Taxes[c]	4¾%	**$247,000**	**$228,000**	**8.3%**
Other Taxes				
Miscellaneous Income		**$ 1,002**	**$ 654**	**53.3%**
State Total		**$412,012**	**$390,199**	**5.6%**
Local Taxes				
Local Sales Tax[c]	1%, 1¼%	**$ 65,000**	**$ 60,000**	**8.3%**
State and Local Total		**$477,012**	**$450,199**	**6.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Fiscal year; includes 10% surcharge, effective 1/1/78.

b Breakdown not available; figures represent all spirits.

c Estimated; cities 1%, counties 1¼%. Retailers are able to credit their city tax against the county tax, if the city has also made a contract with them for collection of the tax.

Method of Control

LICENSE: Exclusive State administration.

General Sales Tax

RETAIL SALES TAX (Occupational Tax) 4-¾% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state which goes to cities and counties.

Allocation of Revenues

LICENSE FEES: 10% of annual fees and offers in compromise to State General Fund, remainder to cities and counties from which collected. 100% of original license fees on retail licenses and service charges to State General Fund. EXCISE AND SALES TAXES to State General Fund.

COLORADO

Method of Control
LICENSE: State, County and Municipal participation.

Local Collections
CITIES, TOWNS, AND COUNTIES are required to collect license fees from all classes of State-licensed retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

Colorado Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 2,056**	**$ 2,011**	**2.3%**
Excise Taxes		**$22,754**	**$23,962**	**−5.0%**
Spirits	$2.16/gal.	14,807	15,846	−6.6
Wine over 14%	$ .36/gal.	246	268	−8.3
Wine 14% or less	$ .24/gal.	1,670	1,686	−1.0
Beer	$ .08/gal.	6,031	6,161	−2.1
Native Wine 14% or less[a]	$ .02/gal.	—	—	—
Native Wine over 14%[a]	$ .04/gal.	—	—	—
Sales Taxes[b]	3%	**$23,683**	**$19,965**	**18.6%**
Other Taxes		**0**	**0**	**—%**
State Total		**$48,493**	**$45,937**	**5.6%**
Local Taxes				
Local Sales Tax[c]		**$20.741**	**$17,539**	**18.3%**
State and Local Total		**$69,234**	**$63,476**	**9.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] New tax, effective 7/1/77—1/1/83, in lieu of the gallonage tax on wine.

[b] General retail; estimated.

[c] Estimate.

Connecticut Tax Department
and the
Department of Liquor Control

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees[a]		**$ 5,593**	**$ 5,479**	**2.1%**
Excise Taxes		**$25,702**	**$25,166**	**2.1%**
Spirits and Alcohol	$2.50/gal.	18,391	18,231	0.9
Wine over 21%	$ .625/gal.	228	232	−1.6
Wine 21% or less	$ .25/gal.	1,849	1,735	6.5
Beer	$2.50/bbl.	5,234	4,967	5.4
Sales Taxes[b]	7%	**$44,100**	**$37,000**[r]	**19.2%**
Other Taxes		**$ 362**	**$ 459**	**−21.2%**
State Total		**$75,757**	**$68,103**[r]	**11.2%**
Local Taxes		**$ 365**	**$ 459**	**−21.2%**
State and Local Total		**$75,757**	**$68,103**[r]	**11.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Fiscal year ending June 30.

b Estimated.

r Revised.

Method of Control

PERMIT (LICENSE): Exclusive State administration.

General Sales Tax

7% of retail sales including alcohol beverages.

Allocation of Revenues

LICENSE FEES: to State General Fund.
EXCISE TAXES: to State General Fund.

DELAWARE

Method of Control
LICENSE: Exclusive State administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for Statewide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

Delaware Alcoholic Beverage Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 404**	**$ 391**	**3.2%**
Excise Taxes		**$ 4,602**	**$ 4,539**	**1.4%**
Spirits over 25%	$2.25/gal.	3,250	3,255	−0.1
Spirits 25% or less	$1.50/gal.	77	76	1.9
Wine	$ .40/gal.	379	378	0.3
Beer	$2.00/bbl.	919	859	7.0
Credits		−23	−29	−20.3
Sales Taxes		**$ 0**	**$ 0**	**−%**
Other Taxes		**$ 40**	**$ 47**	**−15.6%**
Service Charges		28	35	−21.1
Fines/Court Costs		12	12	0.7
State Total		**$ 5,045**	**$ 4,977**	**1.4%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$ 5,045**	**$ 4,977**	**1.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$1,207**	**$ 1,148**	**5.2%**
Excise Taxes		**$ 8,109**	**$10,155**	**−20.1%**
Spirits[a]	$2.00-$1.50/gal.	6,049	8,162	−25.9
Wine 14% or less	$ .15/gal.	466	434	7.3
Wine over 14%	$ .33/gal.	212	234	−9.3
Champagne and Sparkling Wine	$ .45/gal.	116	101	14.4
Beer	$2.25/bbl.	1,265	1,223	3.5
Sales Taxes[b]	6%, 8%	**$12,847**	**$13,218**	**−2.8%**
Other Taxes		**$ 0**	**$ 0**	**−%**
State Total		**$22,163**	**$24,521**	**−9.6%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$22,163**	**$24,521**	**−9.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a New rate effective April 15, 1978.

b Estimated. 6% off-premise sale; 8% on-premise.

Method of Control

LICENSE.

General Sales Tax

6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues

LICENSE FEES AND EXCISE TAXES (All receipts): To Treasury of United States for general District purposes, except that 6% of all license fees appropriated for treatment and rehabilitation of alcoholics.

FLORIDA

Method of Control
LICENSE: State and County participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: 4% of gross receipts, including alcoholic beverages.

Local Collections
License fees based on population per county are collected by the Department of Business Regulation, Division of Beverage. 24% of the license tax is returned to the County and 38% to the incorporated Cities and Towns.

Allocation of Revenues
STATE LICENSE FEES AND TAXES: To General Revenue Fund. County and City fee disbursed as Local Collections.

Florida Department of Business Regulation
Division of Alcoholic Beverage and Tobacco

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 13,665**	**$ 13,181**	**3.7%**
Excise Taxes		**$267,544**	**$248,932**	**7.5%**
Spirits under 14% (Imp.)	$1.75 /gal.	642	528	21.6
Spirits 14%-48% (Imp.)	$4.75 /gal.	112,801	105,531	6.9
Spirits 14%-48% (Dom.)	$2.39 /gal.	2,709	2,244	20.7
Spirits over 48% (Imp.)	$9.53 /gal.	335	272	23.3
Spirits over 48% (Dom.)	$4.75 /gal.	20	16	25.5
Wine under 14% (Imp.)	$1.75 /gal.	28,896	26,292	9.9
Wine under 14% (Dom.)	$ .875/gal.	16	17	−4.1
Wine 14% & over (Imp.)	$2.43 /gal.	3,025	3,315	−8.8
Wine 14% & over (Dom.)	$1.22 /gal.	67	65	2.7
Champagne & Sparkling Wine (Imp.)	$3.50 /gal.	3,637	3,401	6.9
Champagne & Sparkling Wine (Dom.)	$2.63 /gal.	0	0	—
Beer	$ .40 /gal.	115,395	107,250	7.6
Sales Tax[a]	4%	**$ 95,192**	**$ 76,000**	**25.3%**
Other Taxes				
Miscellaneous Income		**$ 238**	**$ 278**	**−14.1%**
State Total		**$376,640**	**$338,391**	**11.3%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$376,640**	**$338,391**	**11.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Estimated.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 974**	**$ 988**	**−1.4%**
Excise Taxes		**$ 90,133**	**$ 87,416**	**3.1%**
Spirits (Dom.)	$ 1.875/gal.	3,192	3,115	2.5
Spirits (Imp.)	$ 3.75/gal.	32,986	35,952	−8.2
Alcohol (Dom.)	$ 2.625/gal.	19	8	133.0
Alcohol (Imp.)	$ 5.25/gal.	360	105	241.3
Wine under 14% (Dom.)	$ .40/gal.	4	5	−34.2
Wine under 14% (Imp.)	$ 1.50/gal.	6,841	6,401	6.9
Wine 14% and over (Dom.)	$ 1.00/gal.	93	127	−27.0
Wine 14% and over (Imp.)	$ 2.50/gal.	2,004	2,037	−1.6
Beer	$10.00/bbl. $ .045/12oz.	44,635	39,665	12.5
Sales Taxes[a]	3%	**$ 28,700**	**$ 24,574**	**16.8%**
Other Taxes				
Miscellaneous Income		**$ 246**	**$ 202**	**22.0%**
State Total		**$120,053**	**$113,180**	**6.1%**
Local Taxes		**$ 71,164**	**$ 66,931**	**6.3%**
License Fees[a]		17,132	16,539	3.6
Excise Taxes		54,033	50,392	7.2
State and Local Total		**$191,218**	**$180,110**	**6.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Estimated.

GEORGIA

Method of Control

LICENSE: State, County and Municipal participation.

General Sales Tax

3% of retail sales including alcoholic beverages. 1% local option sales tax.

Local Collections

COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive State Licenses for whiskey, beer or wine.

Allocation of Revenues

ALL STATE LIQUOR REVENUES: to State General Fund. BEER AND WINE REVENUES: to support of public schools except an amount not to exceed 3% for enforcement. COUNTY AND MUNICIPAL LICENSE FEES: retained locally.

HAWAII

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcoholic beverages. WHOLESALERS' TAX (Gross income): ½ of 1% gross receipts including alcoholic beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocation of Revenues
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		$ —[a]	$ —[a]	—%
Excise Taxes				
Wholesale Ad Valorem	20%	$17,772	$18,712	—5.0%
Sales Taxes[b]		$ 5,852	$ 6,162	—5.0%
Retail Tax	4%	5,408	5,694	—5.0
Wholesale Tax	.5%	444	468	—5.0
Other Taxes		$ 27	$ 14	93.2%
Penalties and Interest				
State Total		$23,651	$24,888	—5.0%
Local Taxes				
Local License Fees[c]		$ 2,270	$ 1,990	14.1%
County of Maui		385	317	21.5
County & City of Honolulu		1,382	1,251	10.4
County of Hawaii		328	291	12.8
County of Kauai		175	131	33.3
State and Local Total		$25,921	$26,878	—3.6%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Less than $500.
[b] Gross receipts; estimated.
[c] Fiscal year ending June 30.

Idaho State Liquor Dispensary
and the
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$12,758**	**$12,020**	**6.1%**
Gross Sales[a]		38,728	36,696	5.5
Discounts		48	42	12.5
Net Sales		36,681	36,653	0.1
Cost of Goods		21,837	20,713	5.4
Gross Profit		16,844	15,941	5.7
Cost of Operation		4,086	3,920	4.2
License Fees[b]		**$ 812**	**$ 633**	**28.4%**
Excise Taxes		**$ 4,117**	**$ 3,917**	**5.1%**
Beer	$4.65/bbl.	3,465	3,326	4.2
Wine	$ .45/gal.	652	590	10.5
Sales Taxes[c]	3%	**$ 2,849**	**$ 2,710**	**5.1%**
Other Taxes				
Miscellaneous Income		**$ 274**	**$ 203**	**35.0%**
State Total		**$20,811**	**$19,483**	**6.8%**
Local Taxes				
Local License Fee[d]		**$ 885**	**$ 781**	**13.3%**
State and Local Total		**$21,696**	**$20,264**	**7.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Includes 15% surcharge on goods sold at State Liquor Dispensary.
b Calendar year.
c General retail; estimated.
d Estimated.

Method of Control

STATE MONOPOLY: Licensed sale for on-premises consumption. State, county and municipal participation.

Local Collections

COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues

MANDATORY INCREASE of 1% in price of liquor sold by State dispensaries credited to Liquor Law Enforcement Fund.

SURTAX: State License Fees and Excise Taxes: to State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7½% to incorporated and specially chartered cities of the state according to population; $400,000 to permanent building fund; $1,000,000 to incorporated and specially chartered cities according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State Genenral Fund. STATE BEER LICENSE FEES AND PER BARREL TAX: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

ILLINOIS

Method of Control
LICENSE: State, County and Municipal participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers Occupation Tax—4% of gross receipts including alcoholic beverages to General Fund. Some 1100 cities impose a 1% Municipal Retailers Occupation Tax and over 50 counties imposed a 1% County Retailers' Occupation Tax to Trustees Account pending distribution.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, prerequisite for State licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: No provision; presumably to State General Fund. STATE SALES TAX: To Occupational Tax Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

Illinois Department of Revenue
and the
Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,132**	**$ 1,136**	**—0.4%**
Excise Taxes		**$ 76,978**	**$ 76,372**	**0.8%**
Spirits	$2.00/gal.	50,965	51,500	—1.0
Wine 14% or less	$ .23/gal.	3,931	3,737	5.2
Wine over 14%	$ .60/gal.	2,696	2,845	—5.2
Beer	$ .07/gal.	19,386	18,290	6.0
Sales Taxes[a]	4%	**$ 97,300**	**$ 83,000**	**17.2%**
Other Taxes[b]		**$ 103**	**$ 0**	**—%**
State Total		**$175,513**	**$160,509**	**9.3%**
Local Taxes		**$ 62,235**	**$ 57,020[r]**	**9.1%**
Cook County liquor tax[c]		22,695	22,079[r]	2.8
License Fees				
Chicago		9,320	8,646	7.8
Other[d]		5,920	5,495	7.7
Local Sales Tax[e]	1%	24,300	20,800	16.8
State and Local Total		**$237,748**	**$217,529[r]**	**9.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Occupational retail sales tax; estimated.

b Calendar year. 1979 legislation gave fining power to Liquor Control Commission.

c Tax rates per gallon are spirits $1.00, wine up to 14% 12¢, wine over 14% 30¢ and beer 4¢.

d Estimated.

e Municipal and County Retailers' Occupation tax; estimated.

r Revised.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees[a]		**$ 5,662**	**$ 5,610**	**0.9%**
Excise Taxes		**$32,080**	**$31,888**	**0.6%**
Spirits and Wine 21% and over	$2.62/gal	19,410	19,825	−2.1
Wine under 21%[b]	$ .45/gal.	2,207	2,076	6.3
Beer	$ .095/gal.	10,463	9,986	4.8
Sales Taxes Total		**$39,700**	**$34,400**	**15.4%**
Sales Tax[c]	4%	34,700	29,900	16.1
Gross Income Tax[c]	.375%-.3625%	5,000	4,500	11.1
Other Taxes		**$ 0**	**$ 0**	**—%**
State Total		**$77,442**	**$71,897**	**7.7%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$77,442**	**$71,897**	**7.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Includes fines, penalties, and miscellaneous.

b Includes mixed beverages.

c Estimated.

Method of Control

PERMIT (LICENSE): State and County participation.

General Sales Tax

Liquors subject to gross income tax —wholesaler and retailer, .3625% ($1,000 exempt). 4% general retail sales tax.

Allocation of Revenues

PERMIT FEES (except for retail permits, dancing permits and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: ⅓ to school taxing units based on average attendance, ⅔ to county and city general funds in proportion to permit fees paid from such units. ADDITIONAL FEE of $30 on all retail permits to Commission on alcoholism. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, A.B.C. Administration and Enforcement and Pension Relief Fund. ENFORCEMENT TAX, DANCING PERMIT FEES AND PERMITS TO BARTENDERS, WAITERS, ETC. to special fund for administration and enforcement of ABC act.

IOWA

Method of Control
STATE MONOPOLY: Exclusive State administration for spirits and wines. Licenses for beer.

General Sales Tax
RETAIL SALES TAX (Consumers' Sales Tax): 3% of gross receipts from all sales of tangible personal property sold at retail in the State to consumers or users, including spirits, wine and beer.

Local Collection
COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues
STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and operating and administrative expenses are disbursed; whenever such Fund exceeds $1,500,000, excess transferred to General Fund to reduce general state tax levy. Semi-annually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and towns issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX: to general fund.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 36,209**	**$ 34,731**	**4.3%**
Gross Sales		122,319	115,750	5.7
Refunds		269	194	38.7
Net Sales		122,588	115,944	5.7
Cost of Goods		73,171	69,547	5.2
Gross Profit		49,417	46,397	6.5
Cost of Operation		13,209	11,665	13.2
License Fees		**$ 5,104[a]**	**$ 5,080**	**0.5%**
Excise Taxes				
Beer	$4.34/bbl.	**$ 10,146**	**$ 9,498**	**6.8%**
Sales Taxes		**$ 12,991**	**$ 12,588**	**3.2%**
State Store Sales	3%	2,403	2,229	7.8
Other Sales[b]	3%	10,588	10,358	2.2
Other Taxes		**$ 6,428**	**$ 6,269**	**2.5%**
Miscellaneous Income		71	39	83.2
Sales to On-Premise Licensees	15%	6,357	6,231	2.0
State Total		**$ 70,877**	**$ 68,166**	**4.0%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$ 70,877**	**$ 68,166**	**4.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Beer license revenue estimated. Data no longer availale from Iowa Beer and Liquor Control Department.

[b] Estimated.

Kansas Department of Revenue
Alcoholic Beverage Control Division
and the
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 879**	**$ 805**	**9.1%**
Excise Taxes		**$17,070**	**$16,260**	**5.0%**
Alcohol and Spirits	$2.50/gal.	7,747	7,412	4.5
Wine over 14%	$ .75/gal.	153	169	−9.7
Wine 14% or less	$ .30/gal.	421	391	7.5
Beer over 3.2%	$ .18/gal.	3,640	3,263	11.5
Beer 3.2% or less	$ .18/gal.	5,110	5,025	1.7
Sales Tax		**$10,040**	**$ 8,970**	**11.9%**
Sales Tax[a]	3%	3,344	3,048	9.7
Enforcement Tax[b]	4%	6,636	5,921	13.1
Other Taxes				
Miscellaneous Income		**$ 104**	**$ 80**	**30.0%**
State Total		**$28,094**	**$26,116**	**7.6%**
Local Taxes[c]		**$ 382**	**$ 317**	**20.5%**
License and Permit Fees		182	165	10.3
Local Sales Tax	.5%	200	152	31.6
State and Local Total		**$28,476**	**$26,433**	**7.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] General retail. Applies to beer 3.2% or less.

[b] Applies to all alcoholic beverages over 3.2%.

[c] Estimated.

Method of Control

LICENSE: State, County and Municipal participation.

Local Collections

CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the State fees, and are required by the Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail cereal malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the County and incorporated City governing bodies.

Allocation of Revenues

REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. After depositing a sufficient amount to maintain $10,000 in the Cereal Malt Beverage Tax Refund Fund, the remainder is credited 100% to the General Revenue Tax Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited to the State General Fund.

KENTUCKY

Method of Control
LICENSE: State, County and Municipal participation.

General Sales Tax
A 5% General retail sales (gross receipts) tax became effective 4/1/68. Proceeds monthly to pay veterans bonus; surplus, if any, to General Fund.

Local Collections
INCORPORATED CITIES may issue licenses to manufacturers, wholesalers and retailers of alcoholic beverages not exceeding twice the amounts for corresponding State licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding two hundred dollars, brewers or distillers license fee may not exceed five hundred dollars; and COUNTIES in which traffic in alcoholic beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the State. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the State retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROBERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY MUNICIPAL AND SCHOOL DISTRICT AND VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,325**	**$ 1,298**	**2.1%**
Excise Taxes		**15,967**	**15,608**	**2.3%**
Spirits	$1.92/gal	9,821	9,839	−0.2
Wine	$ .50/gal.	1,035	954	8.5
Beer	$2.50/bbl.	5,110	4,815	6.1
Sales Taxes[a]	5%	**$18,400**	**$16,900**	**8.9%**
Other Taxes		**$ 2,444**	**$ 2,391**	**2.2%**
Ad Valorem Tax	$ .45/$100	2,350	2,299	2.2
Wholesaler Tax	$ .05/case	93	91	2.2
State Total		**$38,136**	**$36,197**	**5.4%**
Local Taxes		**$ 4,949**	**$ 4,635[r]**	**6.8%**
Local License Fees[b]		1,949	1,835[r]	6.3
Ad Valorem Tax[c]		3,000	2,800[r]	7.1
State and Local Total		**$43,085**	**$40,831[r]**	**5.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Estimated.
b Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.
c Includes city, school district, and county revenue; estimated.
r Revised.

Louisiana Department of Revenue and Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 2,014**	**$ 1,914**	**5.2%**
Excise Taxes		**$50,868**	**$48,190**	**5.6%**
Spirits	$2.50/gal.	19,735	19,035	3.7
Sparkling Wine[a]	$1.58/gal.	436	413	2.8
Still Wine 14% or less[a]	$ .11/gal.	469	436	
Still Wine 14% to 24%[a]	$ .21/gal.	324	347	
Still Wine over 24%[a]	$ 1.58/gal.	0	0	
Beer	$10.00/bbl.	29,904	27,959	7.0
Sales Taxes[b]	3%	**$23,200**	**$19,900**	**16.6%**
Other Taxes				
Miscellaneous Income		**$ 1**	**$ 1**	**—%**
State Total		**$76,083**	**$70,005**	**8.7%**
Local Taxes		**$21,450**	**$18,978[r]**	**13.0%**
Beer Tax[c]	$1.50/bbl.	4,370	4,273[r]	2.3
License and Permit Fees[b]		1,580	1,505	5.0
Sales Tax[d]		15,500	13,200	17.4%
State and Local Total		**$97,533**	**$88,983[r]**	**9.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Actual net collections, but breakdown for wines estimated.

[b] Estimated.

[c] Parishes and municipalities authorized to levy a $1.50 per 31 gallon barrel tax which the Department of Revenue collects and reimburses to the parishes and municipalities.

[d] Estimated; tax rate varies from 1% to 3% in parishes and municipalities which levy a tax.

[r] Revised.

LOUISIANA

Method of Control

PERMIT (LICENSE): State, Parish (County) and Municipal participation.

General Sales Tax

3% retail selling price including alcoholic beverages.

Local Collections

PARISHES AND MUNICIPALITIES as as well as State may require permits from dealers.

Allocation of Revenues

LICENSE FEES: All credited to General Fund. HIGH ALCOHOLIC CONTENT TAXES: Collector shall withhold $150,000 for administration and enforcement of the Act, the remainder to be credited to Revenue Sharing Account except for $700,000 per year to be credited to the City of New Orleans. LOW ALCOHOLIC CONTENT TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to Special Fund for Veterans Bonus and any residue to the General Fund.

MAINE

Method of Control
STATE MONOPOLY: State and Municipal participation.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE STORE PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

Maine Bureau of Alcoholic Beverages
and the
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$19,301**	**$19,079**	**1.2%**
Gross Sales		56,520	54,624	3.5
Discounts		27	13	109.2
Net Sales		56,493	54,611	3.4
Cost of Goods		33,615	31,988	5.1
Gross Profit		22,878	22,623	1.1
Cost of Operation		3,578	3,544	0.9
License Fees		**$ 1,236**	**$ 1,204**	**2.7%**
Excise Taxes		**$ 6,768**	**$ 6,702**	**1.0%**
Table Wine[a]	$ .30/gal.	473	430	10.0
Sparkling Wine	$1.00/gal.	75	76	−1.8
Beer[a]	$ .25/gal.	6,220	6,196	0.4
Sales Taxes[b]	5%	**$ 4,700**	**$ 4,600**	**2.2%**
Other Taxes		**$ 155**	**$ 162**	**−4.5%**
I.D. Cards[c]	$1.00-$2.00	5	4	10.3
Spirits and Wine		100	110	−9.4
Beer — Filing Fees	$10	37	36	2.1
Beer — Amusement Permits[b]	$10	8	8	—
Wine — Label Registration		6	4	45.9
State Total		**$32,160**	**$31,747**	**1.3%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$32,160**	**$31,747**	**1.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Imported from other states.
b Estimated.
c Rate increase, effective October 24, 1977; also legal minimum drinking age raised.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		$ 255	$ 243	4.6%
Excise Taxes		$28,980	$28,060	3.3%
Spirits	$1.50/gal.	16,636	16,548	0.5
Wine	$ .40/gal.	3,161	3,069	3.0
Beer	$ .09/gal.	9,182	8,444	8.7
Sales Taxes[a]	5%	$43,000	$39,000	10.3%
Other Taxes				
Miscellaneous Income		$ 38	$ 21	79.2%
State Total		$72,272	$67,325	7.3%
Local Taxes		$10,798	$ 9,698[r]	10.1%
County Dispensary Profits[b]		7,327	6,256	17.1
License Fees[c]				
Baltimore City		1,017	1,019	−0.2
Annapolis		68	69	−1.2
Counties		2,386	2,353	1.4
State & Local Total		$83,070	$77,022[r]	7.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Estimated.

b Include Garret county Beer tax at $.21⅓/gal.

c Fiscal year ending April 30.

r Revised.

Method of Control

LICENSE: State, County and Municipal participation. County Dispensaries in Dorchester, Garrett, Hartford, Montgomery, Somerset, Wicomico and Worchester Counties.

General Sales Tax

5% retail price of tangible personal property including alcohol beverages.

Local Collections

COUNTIES, CITY OF BALTIMORE AND CITY OF ANNAPOLIS collect license fees from retailers. In addition seven counties, Dorchester, Hartford, Montgomery, Somerset, Wicomico, Worchester, and Garrett operate County Dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen per centum of alcohol by volume except in Montgomery county where they may sell any alcohol beverages. Hartford and Somerset counties have monopoly sale of all alcohol beverages except beer. Montgomery county has an absolute monopoly of the wholesale sale and distribution of all alcohol beverages within said county and operates 21 county retail stores. Garrett county has a tax on beer of 2¢ per 12-ounce and 5⅓¢ per 32 ounce container.

Allocation of Revenues

LICENSE FEES, PERMIT FEES AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon which is distributed to the Counties and Baltimore City, based upon deliveries made to retail outlets within the respective Counties and City. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the Counties and Baltimore City based upon deliveries made to retail outlets within the respective Counties and City. COUNTY LICENSE FEES: To counties and municipalities for general purposes. In Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garsett, Harford, Montgomery, Somerset, Wicomico and Worchester Counties, to Debt Service or to General Fund. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% (effective 6/1/77) RETAIL SALES TAX: To General Fund of the State.

MASSACHUSETTS

Method of Control
LICENSE: State and Municipal participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcoholic beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: All to General Fund. LOCAL LICENSE FEES: Retained locally.

Massachusetts Department of Revenue
and the
Massachusetts Alcoholic Beverage Control Commission

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 520**	**$ 524r**	**—0.8%**
Excise Taxes		**$ 80,458**	**$ 79,154**	**1.6%**
Spirits over 50%	$4.05/gal.	156	154	1.1
Spirits over 15% to 50%	$4.05/gal.	55,912	55,620	0.5
Spirits 15% or less	$1.10/gal.	333	373	−10.8
Alcohol	$4.05/gal.	4	3	27.3
Wine	$ .55/gal.	7,861	7,584	3.7
Sparkling Wine	$ .70/gal.	538	548	−1.8
Beer	$3.30/bbl.	15,653	14,871	5.3
Cider	$ .03/gal.	—[b]	—[b]	25.8
Sales Taxes[a]		**$ 20,845**	**$ 21,013**	**—0.8%**
Meal & Alcoholic Beverage Tax[c]	6%-5%	20,700	20,800	−0.5
Gross Receipts Tax	.57%	145	213	−32.0
Other Taxes		**$ 102**	**$ 94**	**8.1%**
Late Filing Penalties		10	5	81.9
Miscellaneous Income[a]		—[b]	—[b]	−8.7
Fines in Lieu Suspension		92	88	3.5
State Total		**$101,925**	**$100,786**	**1.1%**
Local Taxes		**$ 4,928**	**$ 4,925**	**0.1%**
Licnee Fees				
Boston		1,573	1,566	0.4
Worcester		355	359	−1.2
Other[d]		3,000	3,000	—
State and Local Total		**106,853**	**$105,710r**	**1.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Fiscal year ending June 30.
[b] Less than $500.
[c] On-premise; estimated; rate decrease effective, January 1, 1979.
[d] Estimated.
r Revised.

Michigan Liquor Control Commission

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 63,291**	**$ 61,280**	**3.3%**
Gross Sales		453,188	430,847	5.2
Discounts		67,720	64,341	5.3
Net Sales		385,468	366,505	5.2
Cost of Goods		303,054	287,337	5.5
Gross Profit		82,414	79,169	4.1
Cost of Operation		19,123	17,889	6.9
License Fees		**$ 11,109**	**$ 10,563**	**5.2%**
Excise Taxes		**$ 91,839**	**$ 89,309**	**2.8%**
Liquor	4%	17,565	16,701	5.2
Specific Tax on Liquor	4%	17,565	16,701	5.2
Off-prmiese Liquor[a]	1%-1.85%	6,274	3,525	77.8
Wine from Michigan Grapes	$ .04/gal.	6,473[b]	6,506[b]	−0.5
All Other Wine	$ .50/gal.			
Beer	$6.30/bbl.	43,962	45,876	−4.2
Sales Taxes[c]	4%	**$ 72,500**	**$ 64,900**	**11.7%**
Other Taxes				
Miscellaneous Income		**$ 261**	**$ 521**	**−49.9%**
State Total		**$239,000**	**$226,574**	**5.5%**
Local Taxes		**$ 0**	**$ 0**	**−%**
State and Local Total		**$239,000**	**$226,574**	**5.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Increase effective August 1, 1978.

b Breakdown not available; figure represents all wines.

c Estimated.

Method of Control

STATE MONOPOLY: Licenses for on-premise consumption may issue only with approval of local legislative bodies.

General Sales Tax

RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the State, including sales of alcoholic beverages.

Allocation of Revenues

STATE STORE PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES AND TRANSFER FEES: to State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

MINNESOTA

Method of Control
LICENSE: State, county, city, township, participation.

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcoholic beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores". Revenues are retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 329**	**$ 345**	**—4.6%**
Excise Taxes		**$ 52,853**	**$ 51,686**	**2.3%**
Spirits	$4.39/gal.	39,075	38,971	0.3
Wine over 24% & Sparkling	$3.08/gal.	1,172	1,080	8.6
Wine 21% to 24%	$1.58/gal.	—	2	—98.2
Wine 14% to 21%	$ .79/gal.	586	642	—8.7
Wine under 14%	$ .27/gal.	1,203	1,116	7.7
Beer over 3.2%	$4.00/bbl.	9,933	9,006	10.3
Beer 3.2% or less	$2.00/bbl.	884	869	1.7
Sales Taxes[a]	4%	**$ 35,000**	**$ 28,500**	**22.8%**
Other Taxes		**$ 586**	**$ 592**	**—1.0%**
State Total		**$ 88,768**	**$ 81,123**	**9.4%**
Local Taxes		**$ 17,644**	**$ 15,791**	**11.7%**
Muncipal Liquor Stores[b]		10,704	10,012	6.9
Retail Licenses—Liquor		6,190	5,029	23.1
Retail Licenses—3.2% Malt Beverages[c]		750	750	—
State and Local Total		**$106,412**	**$ 96,914**	**9.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] General retail; estimated.
[b] Calendar year. Operating income retained by municipalities.
[c] Estimated.

Mississippi State Tax Commission
Alcoholic Beverage Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$13,608**	**$12,170**	**11.8%**
Gross Sales		90,033	83,718	7.5
Discounts		0	0	0
Net Sales		90,033	83,718	7.5
Cost of Sales		75,377	70,608	6.8
Gross Profit		14,656	13,110	11.8
Cost of Operation		1,048	940	11.5
License Fees		**$ 2,200**	**$ 2,027[r]**	**8.5%**
Excise Taxes		**$29,643**	**$24,797**	**19.5%**
Spirits	$2.50/gal.		9,236	
Wine	$ .35/gal.	10,083[a]	527	2.6
Sparkling Wine	$1.00/gal.		63	
Beer and Light Wine	$ .4268/gal.	19,560	14,971	30.7
Sales Taxes		**$21,035**	**$18,879[r]**	**11.4%**
Wholesale[b]	5%	11,864	10,751	10.4
General Retail[b]	5%	6,822	6,181[r]	10.4
Alcohol Abuse Tax[c]	3%	2,348	1,948	20.6
Other Taxes				
Miscellaneous Income		**$ 702**	**$ 369**	**90.1%**
State Total		**$67,187**	**$58,243[r]**	**15.4%**
Local Taxes				
Local Fines		**$ 128**	**$ 144**	**−10.6%**
State and Local Total		**$67,316**	**$58,387[r]**	**15.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Combined revenue; breakdown not available.

b Estimated.

c New tax, effective 8/1/77.

r Revised.

MISSISSIPPI

Method of Control

STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale of alcoholic beverages over 4% (by weight). STATE LICENSING of retail sale of alcoholic beverages over 4% (by weight) by package and by drink.

Sales Tax

GENERAL SALES TAX 5% of gross retail sale of alcoholic beverages; ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective 8/1/77): Collected from licenses at the time of purchase from the state to fund various alcoholism programs.

Local Collections

MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50%; corresponding State taxes on retailers and wholesalers of alcoholic beverages not over 4%; mandatory municipal and county fee equal to State permit fee imposed on permittees of beverages over 4%; State collects and remits mandatory license to municipalities and counties.

Allocation of Revenues

STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

MISSOURI

Method of Control
LICENSE: State, County and Municipal participation.

General Sales Tax
3.125% gross retail sales including alcoholic beverages effective 7/1/77.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding State fees from all state licensees, including retailers of non-intoxicating (3.2% alcohol by weight) beer; and MUNICIPAL CORPORATIONS collect license fees not exceeding 1½ times the corresponding State fees from all State licensees, including manufacturers, wholesalers, and retailers of non-intoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES AND STAFF SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal treasuries.

Missouri Department of Public Safety
Division of Liquor Control
and the
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,792**	**$ 1,712**	**4.6%**
Excise Taxes		**25,014**	**$24,370**	**2.6%**
Spirits	$2.00/gal.	16,250	16,244	—
Wine	$ .30/gal.	1,757	1,731	1.5
Malt Beverages[a]	$ .06/gal.	7,007	6,394	9.6
Sales Taxes[b]	3.125%	**$27,100**	**$23,500**	**15.3%**
Other Taxes		**$ 0**	**$ 0**	**—%**
State Total		**$53,905**	**$49,582**	**8.7%**
Local Taxes		**$ 6,355**	**$ 5,790[r]**	**9.8%**
License and Permit Fees				
Kansas City		362	363[r]	−0.3
St. Joseph[c]		44	44	0.4
St. Louis		489	483	1.2
Others[b]		1,110	1,100	0.9
Local Sales Tax[c]	.5%-1%	4,350	3,800	14.5
State and Local Total		**$60,260**	**$55,372[r]**	**8.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Malt beverage inspection and gauging fee.
b Estimated.
c Calendar year.
r Revised.

Montana Department of Revenue
Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 7,258**	**$ 7,498**	**−3.2%**
Gross Sales[a]		44,990	41,351	8.8
Discounts		1,142	1,039	10.0
Net Sales		43,848	40,313	8.8
Cost of Goods		31,079	27,874	11.5
Gross Profit		12,768	12,439	2.7
Cost of Operation		5,511	4,941	11.5
License Fees		**$ 356[b]**	**$ 1,106**	**−67.8%**
Excise Taxes		**$14,564**	**$13,585**	**7.2%**
Spirits and Wine (Retail)	26%	11,360	10,529	7.9
Beer	$4.00/bbl.	3,204	3,056	4.8
Sales Taxes		**$ 0**	**$ 0**	**−%**
Other Taxes				
Miscellaneous Income		**$ 70**	**$ 65**	**7.7%**
State Total		**$22,248**	**$22,254**	**−%**
Local Taxes		**$ 261**	**$ 233**	**12.0%**
License Fees				
Great Falls		59	52	13.6
Butte		38	35	9.5
Other[c]		165	147	12.0
State and Local Total		**$22,509**	**$22,487**	**0.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Less taxes.

[b] Change in accounting procedure. License receipts are now reported in the year for which license is issued, rather than when fees received.

[c] Estimated.

Method of Control

STATE MONOPOLY: Applications for on-sale licenses must be accompanied by written approval of respective county, city or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections

COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding State fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected by the Department from such licensee.

Allocation of Revenues

LIQUOR LICENSE TAX: ⅓ to incorporated cities and towns, ⅓ to state alcoholism treatment programs, 2/7 to county alcoholism treatment programs, and 1/21 for counties' general use. LIQUOR EXCISE TAX: To State General Fund. BEER TAX: ⅜ to State General Fund, ⅜ to incorporated cities and towns, ¼ to state alcoholism treatment programs. STATE LICENSE FEES: To State General Fund. STATE NET PROFITS: To State General Fund.

NEBRASKA

Method of Control
LICENSE: State, city, village and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits, the fees are paid to the COUNTY.

Allocation of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

Nebraska Liquor Control Commission and the Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 144**	**$ 146**	**−1.4%**
Excise Taxes[a]		**$12,112**	**$11,821**	**2.5%**
Spirits	$2.25-$2.50/gal.	6,148	5,993	2.6
Wine 14% or less	$ .85-$ .55/gal.	1,337	1,430	−6.5
Wine over 14%	$ .85-$1.10/gal.	4,627	4,398	5.2
Beer	$ .11-$ .12/gal.			
Sales Taxes[b]	3%	**$ 9,180**	**$ 8,100**	**13.3%**
Other Taxes				
Miscellaneous Income		**$ 34**	**$ 96**	**−64.6%**
State Total		**$21,470**	**$20,163**	**6.5%**
Local Taxes		**$ 2,946**	**$ 3,115**[r]	**−5.4%**
Local Sales Tax[c,e]	1%-1½%	1,110	980	13.3
License Fees				
Bellevue[d]		9	7[r]	21.2
Lincoln		30	29	4.6
Omaha		125	142	−12.2
Other[e]		389	461[r]	−15.7
Municipal Occupation Tax				
Bellevue[d]		20	17	20.0
Lincoln		82	72[r]	13.9
Omaha		283	331	−14.4
Other		898	1,076[r]	−16.6
State and Local Total		**$24,416**	**$23,279**[r]	**4.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] New tax rates effective October 1, 1979.
[b] General Retail; estimated.
[c] Imposed by the cities of Bellevue, Lincoln and Omaha; Omaha rate increased to 1½% effective 7/1/78.
[d] Fiscal year.
[e] Estimated.
[r] Revised.

Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 21**	**$ 21**	**−2.1%**
Excise Taxes[a]		**$10,728**	**$11,136**	**−3.7%**
Spirits	$1.90/gal.	8,383	8,722	−3.9
Wine 14% or less	$ .30/gal.	955	862	10.8
Wine over 14% to 24%	$ .50/gal.	143	155	−7.9
Beer	$ .06/gal.	1,584	1,397	13.4
Excise Refund	3%	−338	−342	−1.0
Sales Taxes[b]		**$14,501**	**$14,594**	**−0.6%**
State tax	2%	9,667	9,729	−0.6
School sales tax	1%	4,834	4,865	−0.6
Other Taxes		**$ 0**	**$ 0**	**−%**
State Total		**$25,250**	**$25,752**	**−1.9%**
Local Taxes		**$ 3,906**	**$ 3,933**	**−0.7%**
License Fees				
Reno		286	259	10.4
Las Vegas		411	399	3.1
Other[b]		792	843	−6.0
County Option Sales Tax	.5%	2,417	2,432	−0.6
State and Local Total		**$29,157**	**$29,685**	**−1.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Excise tax detail for 1978 is net of refunds; 1979 includes refunds.

b Estimated.

Method of Control

LICENSE: State, County and Municipal participation.

General Sales Tax

3% gross receipts from retail sales of tangible personal property including alcoholic beverages; 15 counties impose additional ½% county option sales tax.

Local Collections

COUNTIES, INCORPORATED CITIES AND TOWNS levy and collect the license fees for the retail sale of all alcoholic beverages. Local Sales Tax ½% of County option Tax (Carson City, Churchill, Clark, Lander, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing, Storey and White Pine counties).

Allocation of Revenues

STATE LICENSE FEES AND EXCISE TAXES: 5/19's of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

NEW HAMPSHIRE

Method of Control
STATE MONOPOLY: Exclusive State administration.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER AND ALL OTHER REVENUE: To State General Fund.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 27,427**	**$ 27,631**	**—0.7%**
Gross Sales		130,223	126,043	3.3
Discounts		0	0	—
Net Sales		130,223	126,043	3.3
Cost of Goods		93,375	89,888	3.9
Gross Profit		36,848	36,155	1.9
Cost of Operation		9,421	8,524	10.5
License Fees		**$ 979**	**$ 950**	**3.1%**
Excise Taxes				
Beer	$ .15/gal.	**$ 3,951**	**$ 3,895**	**1.4%**
Sales Taxes		**$ 0**	**$ 0**	**—%**
Other Taxes				
Miscellaneous Income		**$ 51**	**$ 56**	**—8.7%**
State Total		**$ 32,409**	**$ 32,532**	**—0.4%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$ 32,409**	**$ 32,532**	**—0.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

New Jersey Department of Treasury
Division of Taxation
and the
New Jersey Department of Law and Public Safety
Division of Alcoholic Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,600**	**$ 1,826**	**−12.4%**
Excise Taxes		**$ 54,435**	**$ 54,904**	**−0.9%**
Spirits	$2.80/gal.	43,612	44,444	−1.9
Wine	$ .30/gal.	5,588	5,291	5.6
Vermouth	$ .30/gal.	174	182	−4.3
Beer	$ .03⅓/gal.	5,062	4,988	1.5
Sales Tax[a]	5%	**$ 61,500**	**$ 54,700**	**12.4%**
Other Taxes				
Miscellaneous Income		**$ 1,211**	**$ 1,102**	**9.9%**
State Total		**$118,747**	**$112,533**	**5.5%**
Local Taxes		**$ 10,547**	**$ 9,717[r]**	**8.5%**
Atlantic City Luxury Tax[b]		1,650	1,254[r]	31.6
Municipal Retail License Fees		8,897	8,463	5.1
State and Local Total		**$129,294**	**$122,250[r]**	**5.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Estimated.

[b] Calendar year.

[r] Revised.

Method of Control

LICENSE: State and Municipal participation.

Allocation of Revenues

STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX imposed by cities of fourth class on retail sales (including sales of alcoholic beverages) to general funds of cities in which collected.

NEW MEXICO

Method of Control
LICENSE: State, County and Municipal participation.

General Sales Tax
RETAILERS' TAX (Gross Income): 3¾% gross receipts including alcoholic beverages. Effective 7/1/78. WHOLESALERS' TAX (Gross Income): ½ of 1% of gross receipts, including alcoholic beverages. Effective 4/1/63.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the State.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: To State General Fund. STATE SALES TAX: 3¾% to State General Fund. LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local Governments may, by election, impose an additional sales tax of ¼ to ¾%. All taxes remitted to state. State makes distribution to respective local Governments which have imposed additional tax.

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and the
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 361**	**$ 331**	**9.1%**
Excise Taxes		**$ 6,652**	**$ 6,948**	**—4.3%**
Spirits	$1.50/gal.	3,091[a]	3,358[a]	—8.0
Alcohol	$2.40/gal.			
Wine	$ .40/gal.	867	900	—3.7
Beer	$ .08/gal.	2,695	2,690	0.2
Sales Taxes		**$10,984**	**$10,854[r]**	**1.2%**
General Sales Tax[b]	4%-3¾%	10,235	10,143	0.9
Wholesale Gross Receipts Tax[c]	.5%	750	711[r]	5.4
Other Taxes				
Miscellaneous Income		**$ 35**	**$ 9**	**288.0%**
State Total		**$18,032**	**$18,143[r]**	**—0.6%**
Local Taxes[c]		**$ 1,133**	**$ 997**	**13.6%**
Municipal License Fees		902	773	16.7
County License Fees		187	189	—1.1
Liquor Tax[d]	.25%	44	36	23.9
State and Local Total		**$19,165**	**$19,140[r]**	**0.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Breakdown not available; figure represents spirits and alcohol.
b Estimated; rate change effective July 1, 1978.
c Fiscal year ending June 30.
d ¼ of 1% liquor tax imposed in the City of Santa Fe.
r Revised.

New York Department of Taxation and Finance
Bureau of Tax Statistics
and the
New York Division of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**35,243**	**$ 34,561**	**2.0%**
Excise Taxes[a]		**$149,678**	**$149,689**	**—%**
Spirits over 24%	$3.25/gal.	127,269	124,591	2.1
Spirits 24% or less	$ .80/gal.	1,104	1,098	0.5
Still Wine	$ .10/gal.	4,492	4,311	4.2
Carbonated Wine	$ .26⅔/gal.	—[b]	1	−60.3
Sparkling Wine	$ .53⅓/gal.	1,342	1,278	5.0
Bear	$ .04-4/9/gal.	17,099	16,964	0.3
Cider	$ .015/gal.	3	3	24.7
Reconciliation		−1,631	1,443	13.1
Sales Taxes[c]	4%	**$129,257**	**$130,660**	**−1.1%**
Other Revenues		**$ 876**	**$ 758**	**15.6%**
Miscellaneuos Income		1,878	1,750	7.3
Minus Refunds		−1,002	−992	0.9
State Total		**$315,054**	**$315,667**	**−0.2%**
Local Taxes		**$ 97,000**	**$ 98,100**	**−1.0%**
New York City Sales Tax[c]	4%	52,100	52,700	−1.1
Other Sales Taxes	3%	44,900	45,400	−1.1
State and Local Total		**$412,054**	**$413,767**	**−0.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Fiscal years ending March 31, 1980 and 1979; data received from the Bureau of Tax Research and Statistics.

[b] Less than $500.

[c] General Retail; estimated.

Method of Control

LICENSE: State, County and Municipal participation.

Allocation of Revenues

LICENSE FEES, EXCISE TAXES AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes

Pursuant to Chapter 93, Laws 1965, as amended, counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In cities of New York and Yonkers, these rates are 4%. Collections, after deducting administrative expenses and the amount of refunds are distributed to the local jurisdictions.

NORTH CAROLINA

Method of Control

STATE SUPERVISED: County operated liquor stores in counties voting therefor.

General Sales Tax

RETAIL SALES TAX: 3% of retail selling price of wine and beer.

Local Collections

COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight not more than 14% by volume and $5 for off-premises consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premises and off-premises consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premises consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of ¼ of state fee for same.

Allocation of Revenues

STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 50% of unfortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. STATE 1¢ AND 5¢ PER BOTTLE TAX: To respective county commissioners for alcoholism rehabilitation. SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

North Carolina Board of Alcoholic Control
and the
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit				
County and County Store Net Profits[a]		$ 21,707	$ 19,281	12.6%
License Fees		$ 546	$ 587	−6.8%
Excise Taxes		$107,369	$100,579	6.8%
Beer[b]	$15.00/bbl.	51,610	49,023	5.3
Wine 14% or less	$ .60/gal.	2,421	2,186	10.7
Wine 14% to 21%	$ .70/gal.	1,983	2,086	−4.9
Spirituous Liquors	22.5%	42,265	38,968	8.5
Alcoholism Rehabilitation Tax	$.01-$.05/btl.	2,444	2,215	10.4
State Tax[c]	3.5%	6,647	6,101	8.9
Sales Taxes[d]	3%	$ 18,000	$ 15,500	16.1%
Other Taxes				
Mixed Beverage Tax[e]	$10.00/4 liters	$ 1,774	—	—%
State Total		$149,397	$135,946	9.9%
Local Taxes		$ 7,716	$ 6,498	18.7%
License Fees[d]		525	485	8.2
Sales Tax[d]	1%	6,083	5,170	17.7
Other Income		1,108	843	31.5
State and Local Total		$157,113	$142,444	10.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] City and county gross margin is established by the state.

[b] Beer is taxed @ $15.00/bbl in containers of not less than 7¾ gallons or 53.376¢/gal. on smaller containers.

[c] The 3.5% is an increase in the sale price mandated by state law.

[d] On beer and wine; estimated.

[e] Liquor-by-the-drink tax. Effective July 1, 1977; no data available for 1978 fiscal year.

North Dakota Alcoholic Beverage Tax Division
and the
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees[a]		**$ 216**	**$ 217**[r]	**−0.5%**
Excise Taxes		**$ 6,361**	**$ 6,436**	**−1.2%**
Distilled Spirits	$2.50/gal.	3,456	3,527	−2.0
Alcohol	$4.05/gal.	35	43	−18.6
Wine less than 17%	$ .50/gal.	243	236	3.0
Wine 17% to 24%	$ .60/gal.	52	64	−18.4
Sparkling Wine	$1.00/gal.	62	58	5.9
Bottled and Canned Beer	$ .16/gal.	2,387	2,385	0.1
Barrel and Keg Beer	$ .08/gal.	125	121	2.7
Sales Taxes[b]	3%	**$ 4,050**	**$ 3,500**	**15.7%**
Other Taxes				
Brand Registration Fees[c]		**$ 31**	**$ 29**	**6.5%**
State Total		**$10,658**	**$10,181**[r]	**4.7%**
Local Taxes				
Retail License Fees[d]		**$ 1,520**	**$ 1,500**	**1.3%**
State and Local Total		**$12,178**	**$11,681**[r]	**4.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Figures based on fiscal and calendar year.
b General retail; estimated. Collected by the State Tax Department.
c Collected by the State Laboratory Department.
d Estimated.
r Revised.

Method of Control
LICENSE: State, County and Municipal participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES: ALCOHOLIC BEVERAGES EXCISE TAX: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Method of Control
STATE MONOPOLY: Exclusive State administration.

General Sales Tax
4% on each retail sale of tangible personal property, including beer, wine and liquors.

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

Ohio Department of Taxation and the Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit[a]		**$ 95,712**	**$ 91,210**	**4.9%**
Gross Sales		399,238	378,400[r]	5.5
Discounts		0	0	—
Taxes		32,629	32,173	1.4
Net Sales		366,610	346,227	5.9
Cost of Goods		242,323	229,591	5.5
Gross Profit		124,287	116,636	6.6
Cost of Operation		28,575	25,426	12.4
License Fees[a]		**$ 11,793**	**$ 11,811**	**—0.2%**
Excise Taxes		**$ 75,882**	**$ 73,490**	**3.3%**
Mixed Beverages	$ 80./gal.	852	860	—0.9
Spirits[a]	$2.25/gal.	32,629	32,173	1.4
Wine 14% or less	$ .24/gal.	2,199	2,084[r]	5.5
Wine over 14% to 21%	$ .60/gal.	1,454	1,613[r]	—9.9
Vermouth	$ .75/gal.	205	233	—12.0
Sparkling Wine	$1.25/gal.	862	839	2.8
Beer and Malt Beverages	$ .015/12 oz; $2.50/bbl.	37,680	35,689	5.6
Malt	$ .03/lb.	1	[b]	90.0
Wort	$ .10/gal.			
Sales Taxes		**$ 59,730**	**$ 57,430**	**4.0%**
Retail Sales Tax	4%	47,023	45,374	3.6
State Store Sales Tax[a]	4%	12,707	12,056	5.4
Other Taxes[a]				
Miscellaneous Income		**$ 385**	**$ 372**	**3.7%**
State Total		**$243,502**	**$234,314**	**3.9%**
Local Taxes				
Local Sales Tax[c]	.5%	**$ 5,800**	**$ 5,340**	**8.6%**
State and Local Total		**$249,302**	**$239,654**	**4.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Calendar year.
[b] Less than $500.
[c] County retail sales tax; estimated, including county transit authorities at .5% to 1.5%.
[r] Revised.

Oklahoma Tax Commission
Beverage Division
and the
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,333**	**$ 925r**	**44.0%**
Excise Taxes		**$37,463**	**$36,719**	**2.0%**
Spirits	$ 4.00/gal.	18,418	17,895	2.9
Wine 14% or less	$ .50/gal.	713	702	1.5
Wine over 14%	$1.00/gal.	716	843	−15.1
Sparkling Wine	$1.50/gal.	280	254	10.1
Additional Spirits and Wine[a]		39	12	218.0
Beer	$10.00/bbl.	17,297	17,013	1.7
Sales Taxes	2%	**$ 2,567**	**$ 2,410**	**6.5%**
Other Taxes		**$ 210**	**$ 196r**	**7.2%**
Brand Registration Fees		209	194r	7.5
Miscellaneous Income		2	2r	−15.3
State Total		**$41,573**	**$40,251r**	**3.3%**
Local Taxes[b]		**$ 2,073**	**$ 1,779**	**16.5%**
License Fees		223	212	5.1
Sales Taxes	1%, 2% & 3%	1,850	1,567	18.1
State and Local Total		**$43,646**	**$42,030r**	**3.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Revenue collected from wholesalers.
b Estimated.
r Revised.

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee $10 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64⅔% to General Fund, 32⅓% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund. LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

OREGON

Method of Control
STATE MONOPOLY: Exclusive State administration.

Allocation of Revenues
The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, to be distributed 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

Oregon Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 56,354**	**$ 52,306**	**7.7%**
Gross Sales		135,827	127,002	6.9
Discounts		0	0	—
Net Sales		135,827	127,002	6.9
Cost of Goods		70,831	66,130	7.1
Gross Profit		64,996	60,872	6.8
Cost of Operation		8,642	8,566	0.9
License Fees		**$ 1,225**	**$ 1,184**	**3.4%**
Excise Taxes[a]		**$ 9,615**	**$ 8,078**	**19.0%**
Wine over 14% to 21%	$ .40-$ .75/gal.	482	502	−4.0
Wine 14% or less	$ .35-$ .65/gal.	4,394	3,439	27.8
Beer	$1.95-$2.60/bbl.	4,738	4,136	14.5
Sales Taxes		**$ 0**	**$ 0**	**—%**
Other Taxes				
Miscellaneous Income		**$ 232**	**$ 137**	**69.8%**
State Total		**$ 67,426**	**$ 61,705**	**9.3%**
Local Taxes		**$ 0**	**$ $**	**0%**
State and Local Total		**$ 67,426**	**$ 61,705**	**9.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] Rate change effective 10/4/77.

Pennsylvania Liquor Control Board
and the
Department of Revenue

Fiscal Year Ending June 26

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 58,174**	**$ 54,208**	**7.3%**
Gross Sales		620,247	588,676	5.4
Discounts		0	0	—
Taxes		124,245	117,960	5.3
Net Sales		496,002	470,715	5.4
Cost of Goods		345,283	328,512	5.1
Gross Profit		150,719	142,203	6.0
Cost of Operation		92,544	87,994	5.2
License Fees		**$ 8,526**	**$ 8,416**	**1.3%**
Excise Taxes		**$114,058**	**$110,319**	**3.4%**
Malt Beverage	$2.48/bbl.	24,914	25,735	−3.2
Distilled Spirits	$1.00/gal.	2	2	−12.8
Rectified Spirits	$ .30/gal.	1[a]	1[a]	−24.7
Rectified Spirits	$1.30/gal.			
Wine	$ .005/unit of proof/wine gal.	12	11	11.5
Ad Valorem	18%	89,130	84,570	5.4
Sales Taxes		**$ 80,633**	**$ 76,740**	**5.1%**
State Store Sales	6%	35,115	33,390	5.2
Wholesale Beer[b]	6%	45,518	43,350	5.0
Other Income		**$ 3,016**	**$ 2,566**	**17.5%**
Fines and Penalties		524	430	22.0
Bond Forfeitures		58	63	−7.9
State Store Interest		1,835	1,474	24.5
Miscellaneous Income		598	599	−0.2
State Total		**$264,408**	**$252,250**	**4.8%**
Local Taxes		**$ 0**	**$ 0**	**—%**
State and Local Total		**$264,408**	**$252,250**	**4.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Breakdown not available; figure represents total of rectified spirits, $.30/gal. (manufacturers) and $1.30/gal (importers).

[b] Estimated.

PENNSYLVANIA

Method of Control
STATE MONOPOLY: Exclusive State administration.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (Sacramental wine, importers, public service and beer other than retail), FILING FEES, FORFEITURES AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol and beer and 18% ad valorem tax), FINES, PENALTIES AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To public education.

RHODE ISLAND

Method of Control
LICENSE: State and Municipal participation.

General Sales Tax
6% gross receipts of retailer; food products for human consumption exempt.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers & Railroads: To State General Fund; Retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund; 50% to the several cities and towns of the State. RECIPROCAL FEES: to General Fund.

Rhode Island Department of Business Regulation
Liquor Control Division

Fiscal Year Ending November 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 50**	**$ 54**	**−6.6%**
Excise Taxes		**$ 7,441**	**$ 7,853**	**−5.2%**
Beer	$2.00/bbl.	214	267	−20.1
Native Wine[a]	$0.20/gal.	4	2	104.2
Service Fees[b]				
Spirits	$2.50/gal.	4,725	5,202[r]	−9.2
Cordials under 50 proof[a]	$1.00/gal.	75	48	55.0
Still Wine	$ .40/gal.	1,082	1,072	1.0
Sparkling Wine	$ .50/gal.	52	55	−6.3
Beer	$2.00/bbl.	1,290	1,206	7.0
Sales Taxes[c]	6%	**$12,818**	**$10,960**	**17.0%**
Other Taxes		**$ 91**	**$ 87[r]**	**4.6%**
Miscellaneous Income		10	9	7.3
Certificate of Compliance	$15.00/label	81	78[r]	4.3
State Total		**$20,401**	**$18,954[r]**	**7.6%**
Local Taxes				
Local Retail Licenses		**$ 1,084**	**$ 1,055**	**2.7%**
State and Local Total		**$21,485**	**$20,009[r]**	**7.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a] Effective May 10, 1978, a tax of 20¢/gal. on still wines (native) and $1.00/gal. on cordials of less than 50 proof is imposed.

[b] Excise tax on spirits, wine, and champagne have not been collected for state-produced products since 1965. However, these products imported into the state are charged a service fee at the noted rates.

[c] Estimated.

[r] Revised.

South Carolina Alcoholic Beverage Control Commission
and the
South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 1,983**	**$ 1,831**	**8.3%**
Excise Taxes		**$ 73,329**	**$ 71,352**	**2.8%**
Spirits[a]	$2.72/gal.	15,382	17,109	−10.1
Spirits (miniatures)	$ .25/container	8,035	7,748	3.7
Wine	$ .90/gal.	2,382	2,432[r]	−2.1
Domestic Wine	$ .45/gal.	304	313[r]	−2.7
Beer	$ .006/oz.	44,720	41,301	8.3
Additional Wine Tax	$ .18/gal.	467	477	−2.1
Less: Wholesaler on Beer	2%	−894	−843	6.1
Less: Wholesaler on Wine	2%	− 48	− 55	−13.2
Liquor Surtax[b]	9%	2,980	2,870	3.9
Sales Tax[c]	4%	**$ 19,312**	**$ 18,553**	**4.1%**
Other Taxes		**$ 10,112**	**$ 9,693**	**4.3%**
Miscellaneous Income		375	262	43.1
Wholesale Tax	$1.50/case	3,253	3,145	3.4
Additional Wholesale Tax (Spirits)	$ .48/case	1,040	1,006	3.4
Registration Fees[d]		37	38[r]	−2.4
Retailer's Tax (Spirits)	$2.50/case	5,407	5,242	3.1
State Total		**$104,736**	**$101,430**	**3.3%**
Local Taxes		**$ 0**	**$ 0**	**0%**
State and Local Total		**$104,736**	**$101,430**	**3.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Includes additional tax on spirits @ 5¢/8 oz. unit.

b Surtax of 9% of gross sales of alcoholic liquors.

c General retail; estimated.

d Includes brand registration fees—after the first five brands $10 for each brand. Certificate of registration fees are distiller $100, producer representative $25.

r Revised.

Method of Control

LICENSE: Exclusive State administration.

General Sales Tax

4% gross receipts from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues

NET ALCOHOLIC LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use; 20% to the several counties and 20% to incorporated municipalities on population basis. NET WINE AND BEER LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund.

SOUTH DAKOTA

Method of Control

ALL COUNTY AND MUNICIPAL GOVERNING BOARDS: conduct Public Hearings on all on and off sale retail alcohol beverage license applications. Recommend license issuance to State. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options

ALL INCORPORATED MUNICIPALITIES AND TOWNSHIPS in which the electors thereof have voted in favor of and authorized the procurement of licenses for the sale of Alcoholic Beverages by the package (off-sale) or/and by the drink (on-sale) then no other (off-sale) or (on-sale) licenses may be issued to private operators therein except by an operating agreement between the Municipality, Township and the private (on-sale) operator, who must purchase all alcoholic beverages through the local (off-sale) package store at 10 percent or more over their costs. All other Counties, Townships and Municipalities approve and recommend to the State that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues

LOW POINT (3.2) BEER LICENSE APPLICATION FEES for on-sale, off-sale and wholesalers licenses: 50% retained at the local level and 50% forwarded to the State. All EXCISE TAXES and 50% of LICENSE FEES received by the State are deposited in the malt beverage fund. 17% of the malt beverage fund is earmarked for departmental social services for the purpose of increasing the maximum number of days of hospitalization available under Medicaid. All other alcohol beverage (distilled spirits, wine and high-point beer) EXCISE TAXES are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage LICENSE APPLICATION FEES for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the State are retained by the State and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment and rehabilitation funds which are deposited in a special fund for use by the Division of Alcoholism; these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on high point beer. Alcohol Beverage BRAND LABEL REGISTRATION FEES are deposited in the State General Fund.

South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 120**	**$ 124**	**−3.1%**
Excise Taxes		**$ 7,747**	**$ 7,293**	**6.2%**
Spirits	$3.05/gal.	3,927	4,081	−3.8
Wine over 20% & Sparkling	$1.40/gal.	68	64	6.3
Wine over 14% to 20%	$ .95/gal.	167	215	−22.3
Wine 14% or less	$ .30/gal.	142	129	10.3
Beer over 3.2%	$8.30/bbl.	2,245	2,126	5.6
Beer 3.2% or less	$4.00/bbl.	691	678	1.9
Additional Tax[a]	2%	506	—	—
Sales Taxes[b]	4%	**$ 4,960**	**$ 4,300**	**15.3%**
Other Taxes				
Brand Registration Fees		**$ 67**	**$ 59**	**14.4%**
State Total		**$12,894**	**$11,775**	**9.5%**
Local Taxes		**$ 1,587**	**$ 1,560**	**1.7%**
License Fees[c]		1,110	1,146	−3.1
Sales and Use Tax[b]	1% & 2%	477	414	15.2
State and Local Total		**$14,481**	**$13,335**	**8.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Additional tax on wholesale purchase price of alcoholic beverages except beer; effective July 1, 1978.

b Gross receipts; estimated.

c Estimated.

Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 936**	**$ 907**	**3.2%**
Excise Taxes		**$ 37,332**	**$ 35,749**	**4.4%**
Spirits	$4.00/gal.	24,297	23,637	2.8
Wine	$1.10/gal.	3,211	2,979	7.8
Beer	$3.40/bbl.	9,825	9,133	7.6
Native Wine	$ .05/gal.	0	0	—
Sales Taxes		**32,796**	**31,643r**	**3.6%**
General Retail[a]	4.5%	21,760	21,991	−1.1
Gross Receipts Tax				
Mixing Bars	15%	345	359	−4.0
Mixed Drink Privilege Tax	15%	10,691	9,292	15.1
Other Taxes		**539**	**521r**	**3.3%**
Enforcement Tax	$ .15/case	507	484	4.8
Miscellaneous Income		32	38	−15.3
State Total		**$ 71,603**	**$ 68,820**	**4.0%**
Local Taxes		**$ 52,509**	**$ 49,284r**	**6.5%**
Sales Tax[a]		6,600	6,700	−1.5
Beer Wholesalers Tax	17%	38,183	35,346	8.0
License and Permit Fees				
Memphis		3,025	2,756	9.8
Knoxville[b]		966	911	6.1
Chattanooga		911	880	3.5
Nashville and Davidson[b]		1,424	1,290r	10.3
Other[a]		1,400	1,400	—
State and Local Total		**$124,111**	**$118,104r**	**5.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Estimated.

b Calendar year.

r Revised.

Method of Control

LICENSE: State, County and Municipal participation.

General Sales Tax

4.5% retail sales price of each item of tangible personal property including alcoholic beverages.

Allocation of Revenues

STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund 68¢ to counties, ¾ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¾ on basis of population and ¼ on basis of area for old age security fund. STATE EXCISE TAX ON BEER: 2/17ths to counties and 2/17ths to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Dept. of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

TEXAS

Method of Control

PERMIT (LICENSE): State, County and Municipal participation.

Local Collections

COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the State with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues

STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourth together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSES: To ABC Board.

Revenue collected from 10% gross receipts tax on alcoholic beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

Texas Alcoholic Beverage Commission

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		**$ 10,171**	**$ 9,268**	**9.7%**
Excise Taxes		**$110,009**	**$104,138**	**5.6%**
Spirits	$2.00/gal.	43,741	41,694	4.9
Wine 14% or less	$ .17/gal.			
Wine over 14%	$ .34/gal.	3,525[a]	3,399[a]	3.7
Sparkling Wine	$ .43/gal.			
Malt Liquor over 4%	$ .165/gal.	2,033	1,717	18.4
Beer 4% or less	$5.00/bbl.	60,711	57,328	5.9
Sales Taxes		**$188,363**	**$157,214**	**19.8%**
General Retail[b]	4 %	110,300	91,700	20.3
Gross Receipts Tax (Mixed Beverages)	10%	78,063	65,514	19.2
Other Taxes		**$ 792**	**$ 655**	**20.9%**
Miscellaneous Income		484	362	33.6
Private Clubs	$ .05/drink	308	293	5.1
State Total		**$309,335**	**$271,275**	**14.0%**
Local Taxes		**$ 30,823**	**$ 25,783**	**19.5%**
Sales Tax[c]	1%	27,600	22,900	20.5
Fines		409	330	24.0
License and Permit Fees				
Houston		407	369	10.2
Dallas		254	230	10.2
Fort Worth		113	103	10.2
Other		2,040	1,851	10.2
State and Local Total		**$340,158**	**$297,058**	**14.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Breakdown not available; figure represents all wine.

b Estimated.

c Municipal retail; estimated.

Utah Liquor Control Commission
and the
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$13,191**	**$12,064**	**9.3%**
Gross Sales		52,803	47,697	10.7
Discounts		0	0	0
Taxes		6,054	5,465	10.8
Net Sales		46,748	42,232	10.7
Cost of Goods		29,169	26,267	11.1
Gross Profit		17,579	15,965	10.1
Cost of Operation		4,388	3,901	12.5
License Fees		**$ 117**	**$ 128**	**−8.0%**
Excise Taxes				
Beer	$3.10/bbl.	**$ 1,916**	**$ 1,990**	**−3.7%**
Sales Taxes		**$ 9,107**	**$ 8,168**	**11.5%**
General Retail				
Beer	4%	3,500	3,100	12.9
Liquor	4%	1,863	1,689	10.3
School Lunch Tax	8%	3,744	3,379	10.8
Other Taxes				
Miscellaneous Income		$ 11	$ 47	−76.9%
State Total		**$24,342**	**$22,397r**	**8.7%**
Local Taxes		**1,359**	**$ 1,248**	**8.9%**
Local Sales Tax				
Spirits and Wine	¾%	349	317	10.3
Beer[a]	¾%	660	581	13.6
License Fees				
Municipalities and Counties[a]		124	135	−8.1
Transit Tax[a]	¼%	226	215	4.6
State and Local Total		**$25,700**	**$23,646r**	**8.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
a Estimated.
r Revised.

Method of Control

STATE MONOPOLY: Exclusive State administration as to liquor; incorporated cities and towns and counties may license retail sale of beer not over 3.2% by weight.

General Sales Tax

RETAIL SALES TAX: 4% of sales price (including alcoholic beverages). Cities and counties may impose ¾ of 1% sales tax, collectible by state.

Allocation of Revenues

STATE STORE PROFITS AND STATE LICENSE FEES: First $1,000.00 in excess of $2,250.00 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general State purposes. STATE PURCHASER PERMIT FEES 50¢ of each permit receipt to State Board of Alcoholism. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: To State General Fund. STATE SALES TAXES: To State General Fund. 8% TAX on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

VERMONT

Method of Control
STATE MONOPOLY: State and Municipal participation.

Local Collections
Cities and towns receive license fees of $100 for first class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class license (less $1 for city or town clerk, etc). Fee of $400 for third-class license is paid to State.

Allocation of Revenues
STATE STORE PROFITS, STATE LICENSE FEES, SPIRITS, WINE AND BEER TAXES, AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 692**	**$ 918**	**−24.6%**
Gross Sales		37,438	35,982	4.0
Discounts		0	0	—
Taxes		8,984	8,634	4.1
Net Sales		28,454	27,349	4.0
Cost of Goods		25,115	23,892	5.1
Gross Profit		3,338	3,457	−3.4
Cost of Operation		2,646	2,539	4.2
License Fees		**$ 457**	**$ 450**	**1.5%**
Excise Taxes		**$12,904**	**$12,342**	**4.6%**
Wine 14% & over and Spirits[a]	24%	8,984	8,634	4.1
Wine under 14%	$ .50/gal.	3,920[b]	3,708[b]	5.7
Malt Beverages	$ .25/gal.			
Sales Taxes[c]	5%	**$ 2,258**	**$ 2,103[r]**	**7.4%**
Other Taxes				
Miscellaneous Income		**$ 56**	**$ 29**	**96.4%**
State Total		**$16,367**	**$15,841[r]**	**3.3%**
Local Taxes				
Local License Fees		**$ 174**	**$ 171**	**1.4%**
State and Local Total		**$16,541**	**$16,013[r]**	**3.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] 24% of gross receipts.
[b] Breakdown not available; figure represents vinous and malt beverages.
[c] Room and Meal tax (on-sale); estimated.
[r] Revised.

Virginia Department of Alcoholic Beverage Control
and the
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 36,294**	**$ 30,603[r]**	**18.6%**
Gross Sales		252,327	233,253	8.2
Discounts		0	0	—
Taxes		42,126	39,343	7.1
Net Sales		210,200	193,910	8.4
Cost of Goods		149,708	141,660	5.7
Gross Profit		60,492	52,250	15.8
Cost of Operation		24,199	21,647[r]	11.8
License Fees		**$ 1,597**	**$ 1,514**	**5.5%**
Excise Taxes		**$ 35,898**	**$ 34,041**	**5.5%**
Wine less than 14%	$ .35/gal.	3,164[a]	3,094[a]	2.3
Wine 14% and over	$ .70/gal.			
Mixed Bev. Bottle Tax	[b]	1,472	1,347	9.2
Beer	$7.95/bbl.	31,262	29,600	5.6
Sales Taxes[c]	3%	**$ 20,050**	**$ 16,300**	**23.0%**
Other Taxes		**$ 39,412**	**$ 36,735[r]**	**7.3%**
Ad Valorem	15%	37,491	34,901	7.4
Miscellaneous Income		1,921	1,833	4.8
State Total		**$133,250**	**$119,193[r]**	**11.8%**
Local Taxes[d]		**$ 7,755**	**$ 6,466**	**19.9%**
License Fees		1,135	1,076	5.5
Sales Tax	1%	6,620	5,390	22.8
State and Local Total		**$141,005**	**$125,659[r]**	**12.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Breakdown not available; figure represents all wine.

b Mixed beverage bottle tax (on-sale); spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth and 50¢/qt.; wine over 14% 10¢/bottle.

c Retail sales and use tax; estimated.

d Estimated.

r Revised.

VIRGINIA

Method of Control

STATE MONOPOLY: Licenses to engage in manufacturing, bottling, wholesaling and retailing of alcoholic beverages and 3.2 beverages issued by State ABC Board; cities, towns and counties authorized to issue local licenses; sales of distilled spirits, fortified wines and light wines made through State stores. Mixed beverage licenses and licenses for wine and/or beer and 3.2 beverages (on and off) are issued to private licensees.

Local Collections

CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues

STATE STORE PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund; of remainder, ⅔ to counties and municipalities according to population, ⅓ to State General Fund. 15% ON DEPT. SALES: to State General Fund. WINE TAX: ⅔ to several counties and municipalities, ⅓ to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

WASHINGTON

Method of Control

STATE MONOPOLY: Exclusive State administration.

General Sales Tax

Sales taxes collected by State Liquor Control Board from sales in State liquor outlets; 4.6% state sales tax plus .5% local sales tax (.7%-.8% in selected cities and/or counties and none in one county) on sales of alcohol and wine. 10% state sales tax on State store sales to Class H licensees (on-premise). 15% state sales tax on all other spirit sales and strong beer. 4¢ per fluid ounce state sales tax on distilled spirits in addition to the 10% and 15% tax.

Sales taxes collected by the Department of Revenue: 4.6% state sales tax plus .5% local sales tax (.7%-.8% in selected cities and/or counties except none in one county) on retail sales of wine and beer as well as liquor-by-the-drink in licensed establishments.

Allocation of Revenues

STATE STORE RECEIPTS, LICENSE FEES AND EXCISE TAXES: To "Liquor Revolving Fund" from which following disbursements are made: (1) Class "H" (on-sale spirituous liquor) license fees, penalties and forfeitures, the first $1,000,000 per biennium to University of Washington and Washington State University for medical and biological research. That amount over $1,000,000 per biennium to State Department of Social and Health Services. (2) Class A-F license fees 20% to State Department of Social and Health Services. (3) Distribution of profits: 50% to State General Fund, 40% to cities and 10% to counties. Cities and counties must spend 2% of their share in alcoholism programs. In allocating profits an amount equivalent of 10% sales to Class H licensees is set aside in a separate account in which only those election units in which the sale of Class H liquor is lawful may participate. (4) 4.6% state sales tax to State General Fund. (5) .5%, .7% and .8% local sales tax to local governments. (6) 10%, and 15% state sales tax: 65% to the State General Fund, 28% to the cities and 7% to the counties. 2% of the cities and counties distribution must be spent in alcoholism programs. (7) 4¢ per fluid ounce on distilled spirits to the State General Fund.

Washington Liquor Control Board
and the
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 34,966**	**$ 31,874**	**9.7%**
Gross Sales		213,797	196,787	8.6
Discounts		13,896	13,223	5.1
Net Sales		199,901	183,563	8.9
Cost of Goods		142,211	131,267	8.3
Gross Profit		57,690	52,297	10.3
Cost of Operation		22,724	20,422	11.3
License Fees		**$ 3,334**	**$ 3,316**	**0.5%**
Excise Taxes		**$ 12,800**	**$ 11,726**	**9.2%**
Wine	$ .75/gal.	8,506	7,757	9.7
Beer	$1.50/bbl. btl and can $1.00/bbl. draught	4,293	3,969	8.2
Sales Taxes		**$106,463**	**$ 99,333**	**7.2%**
General Retail	4.6%	41,111	37,558	9.5
Retail	15%	19,462	17,931	8.5
Wholesale	10%	4,760	4,461	6.7
Fluid Oz. Tax	$ .04/fl. oz.	41,131	39,384	4.4
Other Income				
Miscellaneous Income		**$ 1,412**	**$ 962**	**46.7%**
Interest		511	562	−9.0
Other		901	400	125.0
State Total		**$158,974**	**$147,213**	**8.0%**
Local Taxes				
Local Sales Tax	.5%, .7%, & .8%	**$ 6,019**	**$ 5,461**	**10.2%**
State and Local Total		**$164,994**	**$152,674**	**8.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

West Virginia Alcohol Beverage Control Commission
and the
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$21,390**	**$20,408**	**4.8%**
Gross Sales[a]		81,957	77,332	6.0
Discounts		0	0	—
Net Sales		81,957	77,332	6.0
Cost of Goods		50,494	47,692	5.9
Gross Profit		31,463	29,640	6.2
Cost of Operation		10,074	9,232	9.1
License Fees		**$ 1,894**	**$ 1,740**	**8.8%**
Excise Taxes				
Beer	$5.50/bbl.	**$ 6,011**	**$ 5,570**	**7.9%**
Sales Taxes[b]		**$ 6,338**	**$ 5,830[r]**	**8.7%**
State Store and Agency Sales Tax	3%	2,320	2,189[r]	6.0
Beer Sales Tax	3%	3,961	3,586[r]	10.5
Private Club Sales Tax	3%	57	55	3.6
Other Taxes[b]		**$ 1,126**	**$ 1,245**	**−9.5%**
Miscellaneous Income		73	291	−74.8
Wholesale Occup. Tax	.27%	283	257	10.1
Retail Occup. Tax	.55%	770	697	10.5
State Total		**$36,759**	**$34,794[r]**	**5.6%**
Local Taxes[b]				
Local Sales Tax	3%	**$ 6,159**	**$ 6,001**	**2.6%**
State and Local Total		**$42,919**	**$40,795[r]**	**5.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Includes 25¢ and 20¢ per bottle on spirits and wine.

b Estimated.

r Revised.

Method of Control

STATE MONOPOLY: State and Municipal participation.

General Sales Tax

RETAIL SALES TAX: 3% of gross income, including alcoholic beverages. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): 25/100 of 1% of gross income.

Local Collections

INCORPORATED CITIES AND TOWNS may collect license fees not exceeding like State fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 5% alcohol by weight.) 3% municipal tax on all public purchases of alcoholic liquor.

Allocation of Revenues

STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 3% STATE SALES TAX: For support of free schools.

WISCONSIN

Method of Control
LICENSE: State and Municipal participation.

Local Collections
CITIES, VILLAGES AND TOWNS collect license fees from all retailers of alcoholic beverages; and MUNICIPALITIES may only operate municipal stores for the sale of alcoholic beverages which were in existence prior to 11/6/69.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on-sale; no limit for off-sale; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRIT AND WINE LICENSE FEES: To State General Fund except country club, yachting club and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

State General Fund except country club, yachting club and airport fees, retained by town or village where located. MUNICIPAL STORE PROFITS: Retained locally.

Wisconsin Department of Revenue
Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
License Fees		$ 82	$ 82	−0.3%
Excise Taxes		$39,062	$42,291	−7.6%
Spirits	$2.60/gal.	27,335	31,430	−13.0
Wine 14% or less	$ .195/gal.	1,438	1,260	14.1
Wine over 14% to 21%	$ .39/gal.	507	512	−1.1
Beer	$2.00/bbl.	9,782	9,088	7.6
Sales Taxes[a]	4%	$45,000	$45,000	−%
Other Taxes				
Miscellaneous Income		$ −	$ 2	−%
State Total		$84,143	$87,375	−3.7%
Local Taxes		$ 3,487	$ 3,503	−0.5%
License and Permit Fees				
Madison		197	195	1.1
Milwaukee		1,205	1,223	−1.5
Other[b]		2,085	2,085	−
State and Local Total		$87,631	$90,878	−3.6%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a] General retail; estimated.
[b] Estimated.

Wyoming Liquor Commission
and the
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1979 ($1000)	1978 ($1000)	Percentage Change
Net Profit		**$ 4,128**	**$ 3,472**	**18.9%**
Gross Sales[a]		29,288	26,470	10.6
Discounts		0	0	—
Taxes		1,249	1,187	5.2
Net Sales		28,039	25,282	10.9
Cost of Goods		22,759	20,851	9.2
Gross Profit		5,280	4,431	19.1
Cost of Operation		1,152	959	20.1
License Fees		**$ 9**	**$ 8**	**6.1%**
Excise Taxes		**$ 1,535**	**$ 1,467**	**4.6%**
Spirits	$ 10/pt.	1,266[b]	1,202[b]	5.3
Wine	$ .03/pt.			
Beer	$ .02/gal.	268	265	1.3
Sales Taxes[c]	3%	**$ 3,331**	**$ 2,797[r]**	**19.1%**
Other Taxes				
Miscellaneous Income		**$ 22**	**$ 21**	**3.0%**
State Total		**$ 9,025**	**$ 7,766[r]**	**16.2%**
Local Taxes		**$ 1,215**	**$ 964[r]**	**26.0%**
License and Permit Fees				
Cheyenne		54	51	5.5
Other[d]		370	350	5.7
Municipal Sales Tax[d]	1%	791	563	40.5
State and Local Total		**$10,240**	**$ 8,730[r]**	**17.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

a Liquor sales based at wholesale level.

b Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.

c General retail; estimated.

d Estimated.

r Revised.

Method of Control

STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections

COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the State) to railroads.

Allocation of Revenues

WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

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1980/81

Public Revenues From Alcohol Beverages

Compiled and Prepared by
Economics and Statistics
Division
**Distilled Spirits Council
of the United States, Inc.**

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PREFACE

Continuing proposals to increase taxation of alcohol beverages have emphasized the need for objective data on tax rates, tax revenues, and related subjects. This publication, *Public Revenues From Alcohol Beverages*, provides an objective source of such data and, in so doing, should aid in developing constructive public tax policies.

In 1980, $6.8 billion were collected from distilled spirits, one-third greater than the amount collected a decade ago, twice the level in 1960, and twenty-seven times the collections in 1934, the year after repeal of Prohibition. Taxes on distilled spirits have grown to the point where they constitute the highest proportion of product cost of any commodity in the United States.

Tax revenues from wine and beer also have increased as detailed in statistics provided on these beverages.

Substantial government revenues are derived from the alcohol beverage industry. Employment, payrolls, and profits of the industry, as well as those generated by materials used in production and marketing, make considerable contributions to the U.S. economy. Such contributions will continue as long as the industry prospers. However, if the rate of taxation and the tax burden become excessive and destroy the viability of the industry, employment, payrolls, profits, and investment will fall, thereby diminishing the contributions made to the economic well-being of our nation.

F. A. Meister
President

FOREWORD

Public Revenues From Alcohol Beverages, published since 1935 by the Distilled Spirits Council of the United States, Inc. (DISCUS) and its predecessors, is updated in this issue. Data on taxes and public revenues for the latest available year, 1980, are provided for distilled spirits, wine, and beer as compiled from the information provided by the tax and revenue authorities in the different states and local jurisdictions and by the Federal Government.

Tax rates applicable to the different alcohol beverages are given for 1981/1982.

Federal, state, and local taxes on alcohol beverages are a major source of finance for government operations. In 1980, such revenues totaled $11.3 billion; 1981 revenues are estimated at $11.5 billion.

Taxes on distilled spirits alone accounted for $6.8 billion in 1980 or 59.7 percent of all the taxes collected on alcohol beverages. Collections in 1981 are estimated at about the same level.

Distilled spirits have the highest relative tax burden of any commodity in the United States, taxes on average adding about 83.5 percent to the costs of producing and marketing an average bottle of spirits in 1981. Thus, 46 percent of the consumer dollar spent on spirits is represented by taxes. Nonetheless, distilled spirits have been continuing targets for still higher taxes despite the fact that the revenues often anticipated from increased taxes are not achieved because sales, from which revenues are derived, are adversely affected by the higher prices that new taxes necessitate.

Government taxes and revenues from alcohol beverages are ultimately paid by the consumer. Although most taxes are paid at the distillery or bottling plant, they are finally collected at the retail outlet and included in the price paid by the consumer.

The Federal portion of these taxes is in the form of excise, rectification, and occupational taxes as well as import duties.

In thirty-two license states and the District of Columbia, distilled spirit revenues are collected primarily from excise, sales, and enforcement taxes, as well as license fees levied on privately owned retail and other outlets.

In the other eighteen states (control states) and local jurisdictions in some states, such as in Maryland and Minnesota, a government monopoly for off-premise sales of distilled spirits exists at retail or wholesale levels or both. To a major extent, sales of distilled spirits are made only by government-owned outlets. Beer and wine generally are sold in private outlets as well as in state stores. In the state stores, revenues are derived from markups on sales that yield profits, a large part of which accrue to state revenues. Various forms of taxation also contribute to these revenues.

On-premise sales, or sales in bars, restaurants, cocktail lounges, and similar outlets, also constitute a major outlet for alcohol beverages and therefore are a major source of government revenues. These operate under private ownership in all states.

This edition of Public Revenues contains several new statistical tables including: 1) a summary table of tax rates on beer and wine in the different states; 2) Federal excise tax rates on and revenues from different services and commodities, including alcohol beverages; 3) alcohol beverage revenues related to total revenues of each state. Two maps illustrate the variations of total and per capita tax revenues from alcohol beverages in the different states.

Individual tax rates change frequently, and rates may depend on product definition or other variations. Detailed information on current Federal tax rates and practices may be obtained from the U.S. Treasury's Bureau of Alcohol, Tobacco, and Firearms. State revenue agencies can provide details on state taxes.

DISCUS is grateful to Federal, state, and local government agencies and officials for their cooperation in expediting transmission of tax and revenue statistics so that more timely publication of this edition has been possible.

William Kling, Director
Economics and Statistics Division

May 1982

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PART I

SUMMARY

Federal, state, and local revenues from distilled spirits, beer, and wine totaled $11.3 billion in 1980 and are estimated at $11.5 billion in 1981. The Federal Government collected $5.7 billion in 1980 (50.4 percent of the total); the states, $5.0 billion (44.3 percent); and local jurisdictions, $604 million (5.3 percent). (Tables 1 and 2 and Figures 1 and 2.)

Revenues from *distilled spirits* in 1980 accounted for the largest proportion of Federal, state, and local revenues or $6.8 billion, 59.7 percent of total revenues collected from all alcohol beverages. Revenues were 26.7 percent greater than 1970. Revenues have risen in recent years because of higher taxes and growth of total consumption as population has increased; per capita consumption has remained relatively unchanged. Total revenues have been greatest for distilled spirits compared with beer or wine because the tax rate on distilled spirits is highest in relative and absolute terms.

Revenues from *beer* amounted to $3.7 billion in 1980 or 32.8 percent of total alcohol beverage revenues. Those from wine were $850 million or 7.5 percent of the total. Between 1970 and 1980 revenues from beer rose 80.2 percent and from wine 127.9 percent, largely because of the greater total and per capita consumption of these beverages.

Generally in 1980 state and local governments received twice the revenues from distilled spirits as from beer and 1.6 times the revenues from wine for a comparable *proof* gallon of each beverage.

Federal revenues from distilled spirits were 5.1 times the revenues for wine and 3.8 times those for beer in a proof gallon comparison.

Total revenues from Federal, state, and local taxes combined for spirits were 2.6 times those for wine and 2.7 times those for beer for a *proof* gallon of each beverage (Figure 3).

Other statistics provided in this publication include government revenues by type of alcohol beverage, by level of government, and by revenue source. Information is itemized on excise taxes and rates, rectification taxes, occupational taxes, import duties, and other taxes. Details for each state are given on a separate page in Part IV of this publication.

Federal Excise Taxes Compared

The Federal excise tax on distilled spirits is about 26 percent of the retail sales value compared with 12 percent for cigarettes, 11 percent for firearms, 6.4 percent for beer, 1.6 percent for wine, and 3.3 percent for gasoline. Other excise taxes varied from 2 to 8.5 percent of retail sales or service value (Figure 4).

The excise tax of $10.50 per proof gallon on spirits provided revenues of $3.9 billion to the Federal Government in 1981, which were used for general expenditures, i.e., to fund a wide variety of government activities. The $3.9 billion was just under the highest level of excise tax revenues collected from a single service or commodity—those for gasoline at $4.0 billion. The revenues collected from gasoline went to the Highway Trust Fund, which is earmarked specifically to finance road building.

TABLE 1

1980 Public Revenues From Alcohol Beverages

SUMMARY

($1,000's)

FEDERAL

	1980
Excise Taxes, etc.	5,587,667
Import Duties	113,421
Total Federal Collections	**5,701,088**

STATE

Alcohol Beverage Taxes and Fees	3,068,954
Sales Taxes	1,935,214
Total State Collections	**5,004,168**

LOCAL

Alcohol Beverage Taxes and Fees	276,658
Sales Taxes	327,397
Total Local Collections	**604,054**

GRAND TOTAL

11,309,310

NOTE: Because of rounding, items may not add to totals.

FIGURE 1

Public Revenues From Alcohol Beverages in the United States Since Repeal

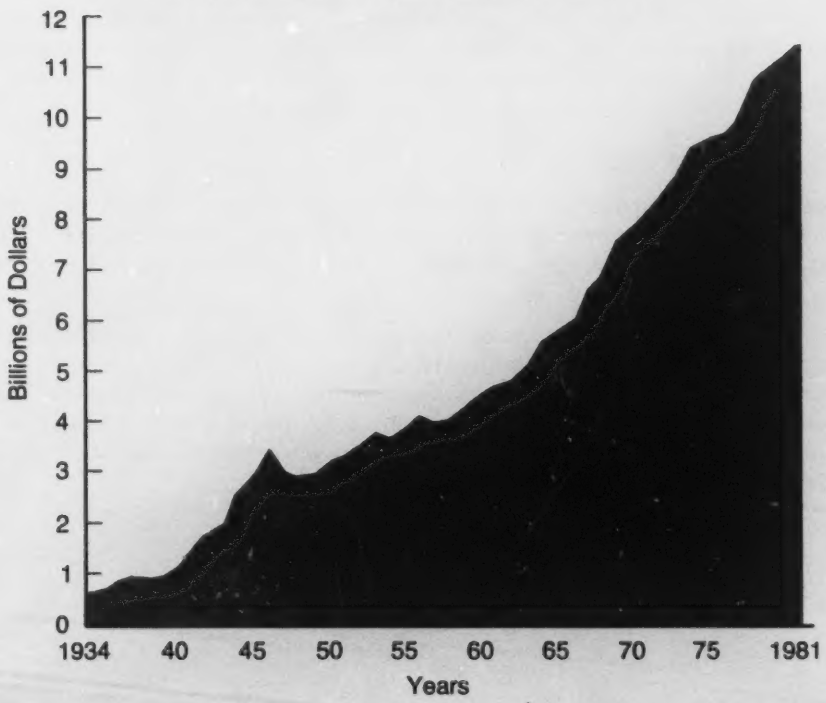


TABLE 2

Alcohol Beverage Revenues by Beverage, Level of Government, and Revenue Source, 1980

($1,000's)

Level of Government and Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal Revenues				
Excise Taxes	3,802,207	211,065	1,550,602	5,563,874
Rectification Tax	3,116	—	—	3,116
Occupational Tax	18,049	45	2,377	20,471
Import Duties	62,297	43,192	7,932	113,421
Seizures, etc.	207	—	—	207
TOTAL FEDERAL REVENUES	**3,885,875**	**254,303**	**1,560,910**	**5,701,088**
State Revenues				
Excise Taxes	1,140,042	199,621	849,594	2,189,257
Sales Taxes	797,364	231,787	906,063	1,935,214
Profits	546,830	66,474	−92	613,212
License Fees	89,754	18,666	70,948	179,368
Other Revenues	65,792	14,128	7,198	87,117
TOTAL STATE REVENUES	**2,639,781**	**530,676**	**1,833,711**	**5,004,168**
Local Revenues				
Excise Taxes	51,111	6,719	42,305	100,136
Sales Taxes	118,880	44,831	163,686	327,397
Profits	9,909	2,135	6,822	18,866
License Fees	44,018	10,618	46,780	101,416
Other Revenues	6,235	566	49,438	56,238
TOTAL LOCAL REVENUES	**230,155**	**64,869**	**309,031**	**604,054**
TOTAL REVENUES—ALL LEVELS	**6,755,811**	**849,847**	**3,703,651**	**11,309,310**
—PER CAPITA ($)	**29.83**	**3.75**	**16.35**	**49.93**

NOTE: Because of rounding, items may not add to totals.

FIGURE 2

Distribution of Alcohol Beverage Revenues, 1980

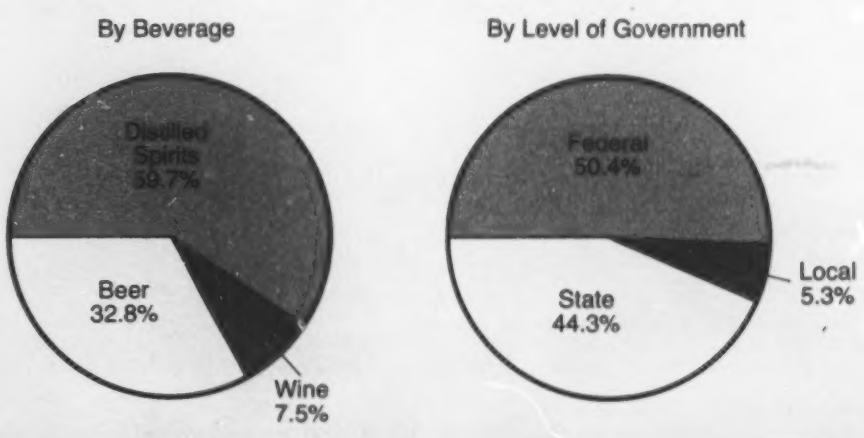


TABLE 3

Alcohol Beverage Revenues by Level of Government and Revenue Source, 1979 and 1980

($1,000's)

Level of Government Revenues	1980	1979	1979-1980 Percentage Change
Federal Revenues			
Excise Taxes	5,563,874	5,637,772	−1.3
Domestic	4,900,072	4,860,736	0.8
Imported	663,800	777,036	−14.6
Other	137,215	168,249	−18.4
Import Duties	113,421	129,110	−12.2
Rectification Tax	3,116	19,312	−83.9
Special and Occupational	20,471	19,773	3.5
Seizures, Penalties, etc.	207	54	283.3
TOTAL FEDERAL REVENUES	**5,701,088**	**5,806,026**	**−1.8**
State Revenues			
State Profits	613,212	575,989	6.5
License Fees	179,368	170,769[r]	5.0
Excise Taxes	2,189,257	2,128,015[r]	2.9
Sales Taxes	1,935,214	1,772,161[r]	9.2
Other Revenues	87,117	80,899[r]	7.7
TOTAL STATE REVENUES	**5,004,168**	**4,727,832[r]**	**5.8**
Local Revenues			
Local Profits	18,866	18,031	4.6
License Fees	101,416	97,618[r]	3.9
Excise Taxes	100,136	76,727	30.5
Sales Taxes	327,397	306,371	6.9
Other Revenues	56,238	50,452[r]	11.5
TOTAL LOCAL REVENUES	**604,054**	**549,200[r]**	**10.0**
TOTAL REVENUES—ALL LEVELS	**11,309,310**	**11,083,056[r]**	**2.0**

NOTE: Because of rounding, items may not add to totals.
[r]Revised.

TABLE 4

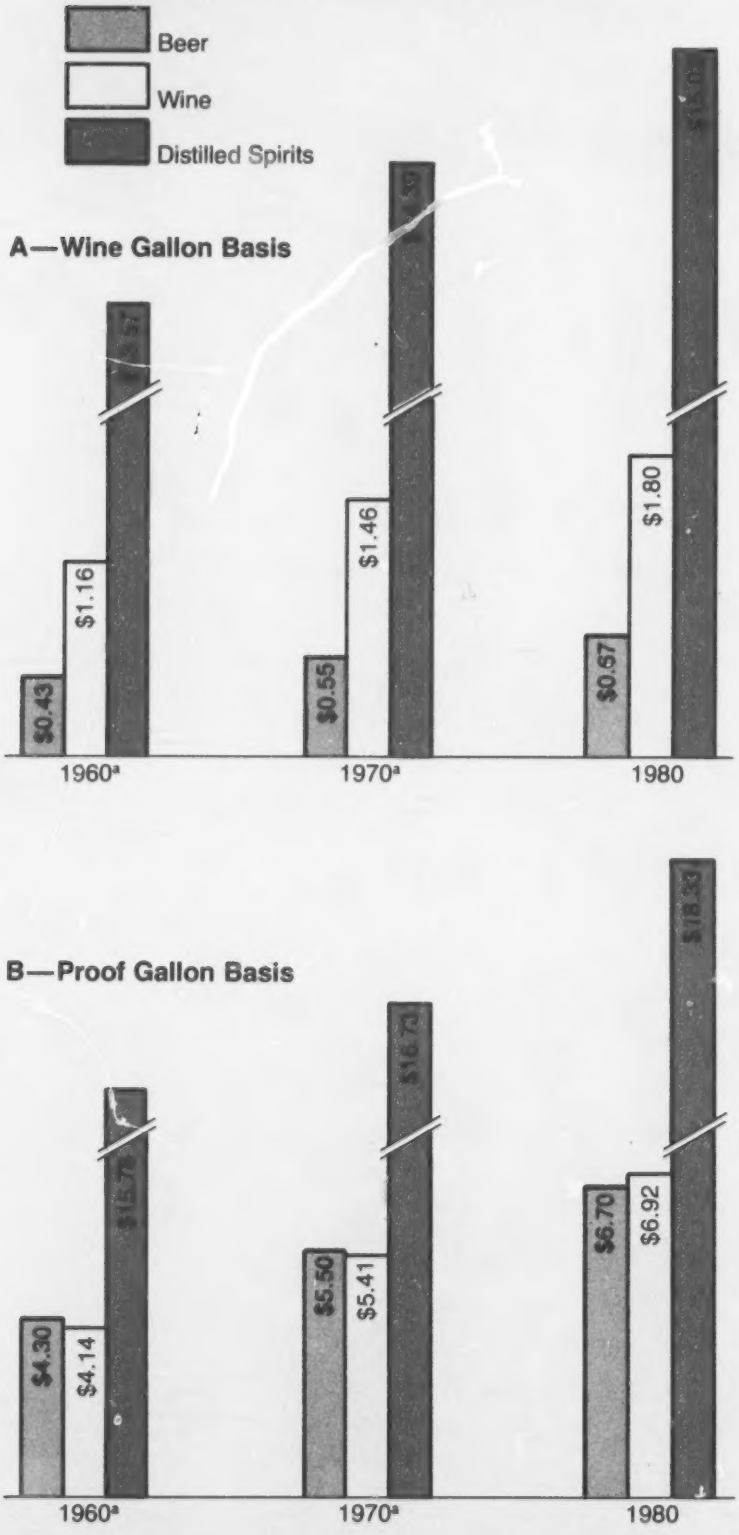
Federal Excise Tax Rates on Alcohol Beverages

Product	EXCISE TAX RATES, PER Proof Gallon[a]	31-Gallon Barrel	Wine Gallon[b]
Distilled Spirits	$10.50	—	—
Beer[c]	(e)	$9.00	—
Wine			
Still			
14% or less[d]	(e)	—	$0.17
Over 14% through 21%	(e)	—	0.67
Over 21% through 24%	(e)	—	2.25
Champagne and other			
Naturally sparkling	(e)	—	3.40
Artificially carbonated	(e)	—	2.40

[a]A gallon at 100°. Lower proof spirits are taxed proportionately lower.
[b]A "regular" gallon of 128 fl. oz.
[c]Effective Jan. 1, 1977; $7 per barrel on the first 60,000 barrels for breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.
[d]Refers to percentage of alcohol content by volume.
[e]Taxes on beer and wine are applied on a wine gallon basis. Equivalent proof gallon taxes are estimated on average at: beer, $2.90; wine, $0.65.

FIGURE 3

Total Revenues Per Gallon of Beverage by Beverage Type for Selected Years



[a]Brandy revenues were included with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 5

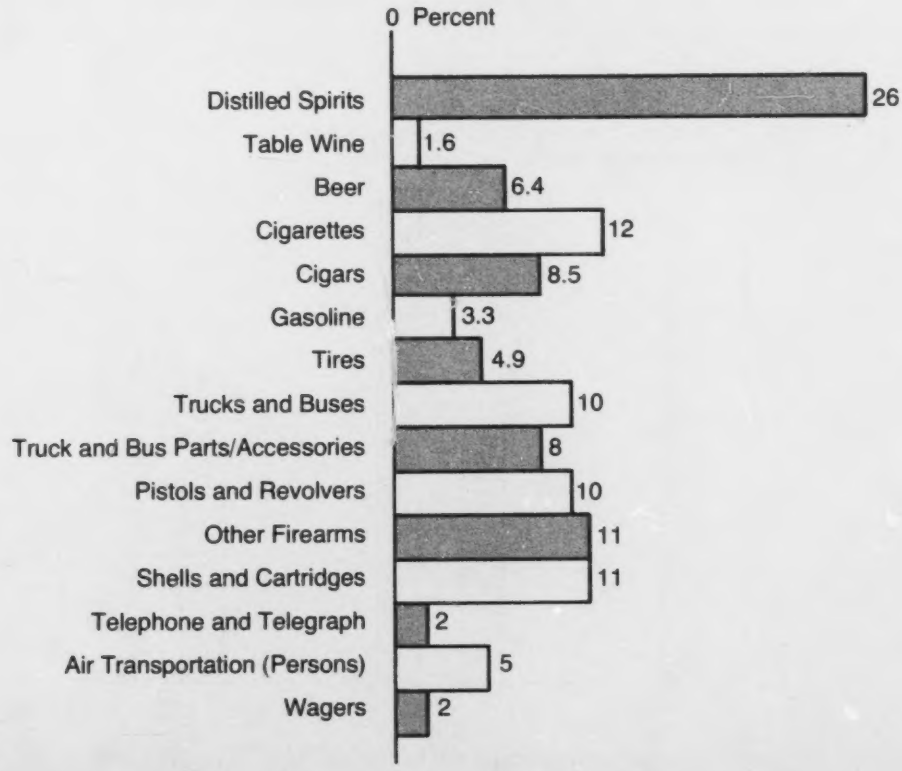
Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs and Revenue Collections, Fiscal Year 1981

Commodities/Services	Rate (Percentage)	Revenues Collected ($1,000)
Distilled Spirits	26	3,918,839
Table Wine	1.6	244,427
Beer	6.4	1,604,007
Cigarettes	12	2,538,674
Cigars	8.5	43,937
Gasoline	3.3	4,007,956
Tires	4.9	622,342
Trucks and Buses	10	687,265
Trucks and Bus Parts and Accessories	8	227,259
Pistols and Revolvers	10	26,650
Other Firearms	11	51,704
Shells and Cartridges	11	40,365
Telephone and Telegraph	2	998,503
Transportation of Persons by Air	5	1,280,732
Wagers	2	12,089

NOTE: Estimates provided where specific percentage is not specified by regulation or law, i.e., where tax is on volume or unit basis.

FIGURE 4

Federal Excise Tax Rates as Percentages of Retail Commodity Prices or Service Costs, 1981



PART II

TAXES AND REVENUES, 1933-1981

Public revenue statistics from alcohol beverages for the United States between 1933 and 1980/81 are summarized in this section.

With the end of Prohibition in 1933, a new source of revenue opened for Federal, state, and local governments through taxation of alcohol beverages. In 1934, the first full year after Prohibition, when the sale of alcohol beverages became legal at the Federal level, public revenues from all alcohol beverages totaled $594 million. Revenues increased in every year except four so that by 1980 annual revenues of $11.3 billion were about nineteen times the 1934 level; 1981 revenues are estimated at $11.5 billion. The level for distilled spirits was twenty-seven times the 1934 level.

Between 1937 and 1951, the Federal excise tax rate on spirits rose 425% from $2.00 to $10.50 per *proof* gallon. Federal taxes were also raised on wine and beer. The higher taxes and greater consumption increased Federal revenues from alcohol beverages by an average of 10.8 percent annually. Revenues from state and local governments grew at a lesser annual rate of 6.9 percent (Figure 6).

After 1951, state and local revenues rose somewhat faster than Federal revenues. Federal revenues increased 2.9 percent annually, while state and local revenues rose 6.7 percent. Tables 9-11 show current and historical rates of taxation per gallon by the Federal Government and license states.

Because the increase of state and local revenues was relatively greater, by 1980 the Federal proportion of total government revenues dropped to 50.4 percent of the total from 71.0 percent in 1960. At the same time, the proportion of state and local governments rose to 49.6 percent from 29.0 percent (Figure 7).

State and local governments increased their revenues by raising tax rates and by imposing new taxes. In 1960, state and local governments collected an average of $0.14 per *wine* gallon from beer, $0.49 from wine, and $3.67 from distilled spirits. By 1980 collections per wine gallon increased 179 percent to $0.39 for beer, 157 percent to $1.26 for wine, and 74 percent to $6.39 for distilled spirits. Distilled spirits still remained the most highly taxed of all beverages.

TABLE 6

Alcohol Beverage Revenues by Beverage Type, 1960-1980

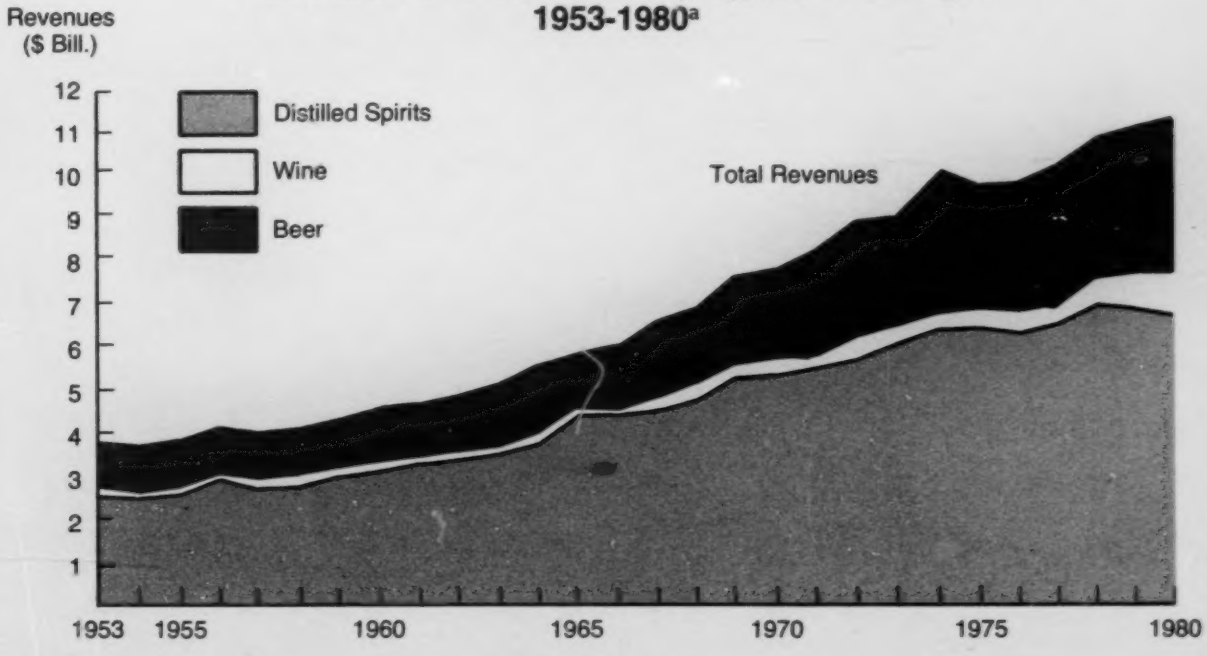
($1,000's)

Year	Distilled Spirits	Wine	Beer	Total
1960	3,185,505	183,118	1,177,977	4,546,600
1961	3,311,555	184,690	1,195,537	4,691,782
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,108	231,121	1,521,465	5,766,694
1966	4,163,207	256,699	1,562,135	5,982,041
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,290	372,971	2,055,003	7,759,264
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,157	508,365	2,221,803	8,446,325
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,055	575,028	2,802,174	9,676,261
1976[a]	6,251,499	533,058	2,976,506	9,761,063
1977[a]	6,442,979	554,040	3,092,433	10,089,454
1978[a]	6,947,042	612,200	3,328,117	10,892,379
1979[a]	6,846,244[r]	764,038[r]	3,472,774[r]	11,083,056[r]
1980[a]	6,755,811	849,847	3,703,651	11,309,310

NOTE: Because of rounding, items may not add to totals.
[a]Brandy revenues were included with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

FIGURE 5

Growth in Total Revenues by Type of Beverage, 1953-1980[a]



[a]Brandy revenues were included with wine revenues before 1976 and with spirit revenues beginning in 1976.

TABLE 7

Public Revenues From Alcohol Beverages, 1933-1980

($1,000's)

1933*	29,704	1957	4,054,472
1934	593,566	1958	4,134,331
1935	734,938	1959	4,362,166
1936	832,145	1960	4,546,600
1937	1,022,276	1961	4,691,782
1938	947,277	1962	4,870,328
1939	1,010,385	1963	5,128,753
1940	1,140,110	1964	5,529,631
1941	1,395,964	1965	5,766,694
1942	1,750,166	1966	5,982,041
1943	1,994,841	1967	6,558,258
1944	2,703,518	1968	6,878,964
1945	3,020,751	1969	7,545,539
1946	3,482,245	1970	7,759,264
1947	3,111,890	1971	8,191,528
1948	2,953,481	1972	8,446,325
1949	2,983,280	1973	8,959,757
1950	3,261,417	1974	9,531,820
1951	3,334,798	1975	9,676,261
1952	3,597,757	1976	9,761,063
1953	3,778,486	1977	10,089,454
1954	3,644,388	1978	10,892,379
1955	3,839,532	1979	11,083,056r
1956	4,164,322	1980	11,309,310

*From Dec. 5, 1933, to Dec. 31, 1933.
rRevised.

FIGURE 6

Revenues per Wine Gallon of Distilled Spirits by Level of Government, 1934-1980

FIGURE 7

Distribution of Revenues by Level of Government, 1960 and 1980

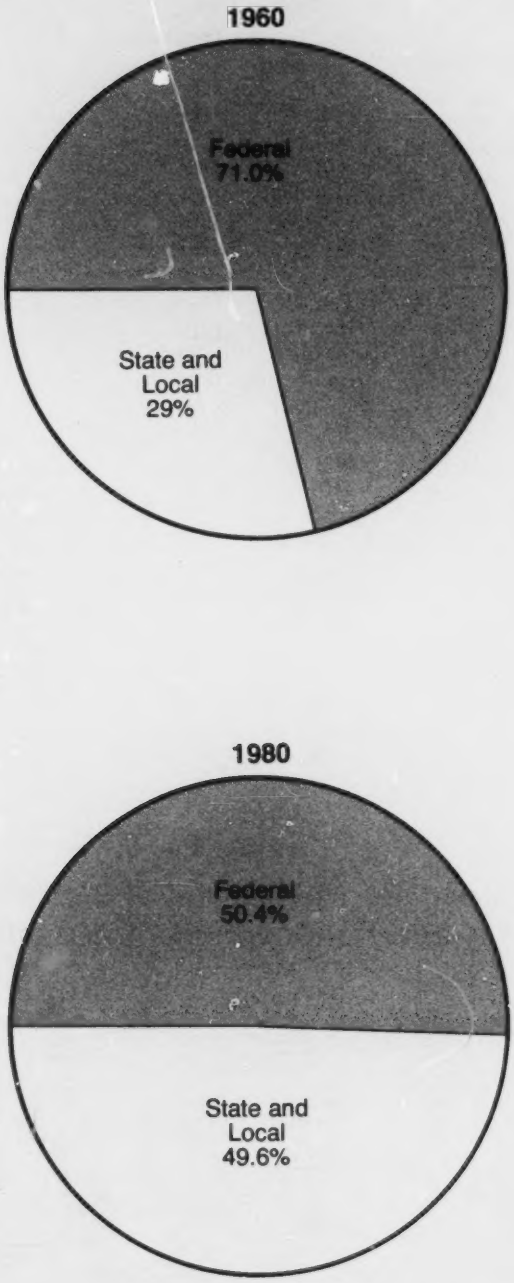


TABLE 8

Alcohol Beverage Revenues by Level of Government, 1960-1980

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
Part 1: All Alcohol Beverages				
1960	3,229,263	na	1,317,337	4,546,600
1961	3,339,285	na	1,352,497	4,691,782
1962	3,453,413	1,271,439	145,476	4,870,328
1963	3,560,422	na	1,568,331	5,128,753
1964	3,777,435	1,583,434	168,762	5,529,631
1965	3,879,648	1,708,980	178,066	5,766,694
1966	3,960,611	na	2,021,430	5,982,041
1967	4,313,028	2,029,737	215,493	6,558,258
1968	4,407,976	2,236,972	234,016	6,878,964
1969	4,855,642	2,430,374	259,523	7,545,539
1970	4,848,002	2,630,733	280,529	7,759,264
1971	4,992,446	2,923,403	275,679	8,191,528
1972	5,059,794	3,104,040	282,491	8,446,325
1973	5,415,933	3,235,444	308,380	8,959,757
1974	5,532,097	3,624,819	374,904	9,531,820
1975	5,459,054	3,789,377	427,829	9,676,261
1976	5,346,601	3,959,604	454,859	9,761,063
1977	5,486,947	4,128,922	473,585	10,089,454
1978	5,925,630	4,454,759	511,990	10,892,379
1979	5,806,026	4,727,832[r]	549,200[r]	11,083,056[r]
1980	5,701,088	5,004,168	604,054	11,309,310
Part 2: Distilled Spirits				
1960	2,325,068	na	860,437	3,185,505
1961	2,422,058	na	889,497	3,311,555
1962	2,523,926	855,720	94,515	3,474,161
1963	2,578,672	na	945,631	3,524,303
1964	2,742,278	955,916	95,192	3,793,386
1965	2,858,995	1,058,833	96,280	4,014,108
1966	2,915,777	na	1,247,430	4,163,207
1967	3,211,236	1,249,804	113,653	4,574,693
1968	3,286,593	1,398,454	124,677	4,809,724
1969	3,619,017	1,514,246	139,353	5,272,616
1970	3,567,636	1,618,163	145,491	5,331,290
1971	3,657,609	1,709,463	138,928	5,506,000
1972	3,705,094	1,869,080	141,983	5,716,157
1973	3,951,390	1,925,577	152,935	6,030,002
1974	4,029,020	2,089,159	162,568	6,280,747
1975	3,943,550	2,167,021	188,484	6,299,055
1976[a]	3,792,937	2,258,867	199,695	6,251,499
1977[a]	3,892,080	2,347,230	203,669	6,442,979
1978[a]	4,220,597	2,515,069	211,396	6,947,062
1979[a]	4,061,617	2,568,744[r]	215,883[r]	6,846,244[r]
1980[a]	3,885,875	2,639,781	230,155	6,755,811

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a]Brandy revenues were included with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

TABLE 8 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1960-1980

($1,000's)

Year	LEVEL OF GOVERNMENT				
	Federal	State		Local	Total
Part 3: Wine					
1960	105,418	na	77,700	na	183,118
1961	105,990	na	78,700	na	184,690
1962	108,374	76,549		11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308		11,201	243,208
1965	111,935	107,949		11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488		13,403	276,737
1968	155,813	144,194		14,637	314,644
1969	173,158	149,122		14,939	337,219
1970	182,945	173,352		16,674	372,971
1971	199,747	244,844		21,045	465,636
1972	203,599	283,778		20,988	508,365
1973	208,033	262,850		23,776	494,659
1974	190,069	307,534		31,723	529,326
1975	199,278	334,940		40,810	575,028
1976[a]	199,767	301,640		31,650	533,058
1977[a]	205,870	314,758		33,413	554,940
1978[a]	236,428	342,398		38,374	617,200
1979[a]	245,382	460,858[r]		57,798[r]	764,038[r]
1980[a]	254,303	530,676		64,869	849,847
Part 4: Beer					
1960	798,777	na	379,200	na	1,177,977
1961	811,237	na	384,300	na	1,195,537
1962	821,113	339,170		39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210		62,369	1,493,037
1965	908,718	542,198		70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445		88,437	1,706,828
1968	965,570	694,324		94,702	1,754,596
1969	1,063,467	767,006		105,231	1,935,704
1970	1,097,421	839,218		118,364	2,055,003
1971	1,135,090	969,096		115,706	2,219,892
1972	1,151,101	951,182		119,520	2,221,803
1973	1,256,510	1,046,917		131,669	2,435,096
1974	1,313,008	1,228,126		180,613	2,721,747
1975	1,316,226	1,287,416		198,535	2,802,174
1976	1,353,898	1,399,096		223,512	2,976,506
1977	1,388,997	1,466,934		236,502	3,092,433
1978	1,468,605	1,597,292		262,220	3,328,117
1979	1,499,025	1,698,230[r]		275,518[r]	3,472,774[r]
1980	1,560,909	1,833,711		309,031	3,703,651

NOTE: Because of rounding, items may not add to totals.
na: State and local breakdown not available.
[a]Brandy revenues were included with wine revenues before 1976 and with spirit revenues beginning in 1976.
[r]Revised.

TABLE 9

Import Duties on Distilled Spirits, 1958-1982[a]

(Dollars per Tax Gallon)

Class and Type	1958-1961	1962	1963	1964-1967	1968	1969	1970	1971	1972-1973	1974-1975	1976	1977-1979	1980	1981	1982
WHISKEY															
(Scotch and Irish)	$1.25	$1.14	$1.02	$1.02	$0.91	$0.81	$0.71	$0.61	$0.51	$0.51	$0.51	$0.51	$0.47	$0.43	$0.39
OTHER WHISKEY															
(Canadian, etc.)	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	0.57	0.53	0.48
RUM	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.70	1.66	1.62
GIN	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BRANDY															
Pisco and Singani															
Bottled															
Value not over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	0.57	0.52	0.48
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97
Bulk															
Value not over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	0.46	0.42	0.38
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77
Other Brandy															
Bottled															
Value not over $9.00	1.25	1.25	1.25	1.25	1.12	1.00	0.87	0.75	0.62	0.62	0.62	0.62	3.40	3.40	3.40
$9.00 to $17.00	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.25	1.25	—	—	—	—
$9.00 to $13.00	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25	1.25	1.25
Over $13.00 to $17.00	—	—	—	—	—	—	—	—	—	—	3.00	3.00	—	—	—
Over $13.00	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97
Over $17.00	—	—	—	—	—	—	—	—	—	—	5.00	5.00	—	—	—
Bulk															
Value not over $9.00	—	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Over $9.00	—	—	—	—	—	—	—	—	—	—	—	—	0.92	0.85	0.77
$9.00 to $17.00	—	—	—	5.00	5.00	5.00	5.00	5.00	5.00	1.00	3.00	3.00	—	—	—
Over $17.00	—	—	—	—	—	—	—	—	—	5.00	5.00	5.00	—	—	—
VODKA															
Bottled															
Value not over $7.75	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56
Over $7.75	—	—	—	—	—	—	—	—	—	—	—	—	1.16	1.06	0.97
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25
TEQUILA															
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.27	2.27	2.27
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25
CORDIALS	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50
BITTERS															
Fit for beverage purposes	1.25	1.12	1.00	1.00	0.90	0.80	0.70	0.60	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Other	2.50	2.29	2.08	1.88	1.69	1.50	1.31	1.12	0.94	0.94	0.94	0.94	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	1.04	0.58	0.40
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	0.94	0.58	0.40
ETHYL ALCOHOL															
for beverages	2.25	2.25	2.25	2.25	2.02	1.80	1.57	1.35	1.12	1.12	1.12	1.12	1.12	1.12	1.12
BEVERAGE SPIRITS															
Arrack	2.50	2.25	2.00	2.00	1.80	1.60	1.40	1.20	1.00	1.00	1.00	1.00	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.28	2.28	2.28
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00
Aquavit	1.06	0.95	0.85	0.85	0.76	0.68	0.59	0.51	0.42	0.42	0.42	0.42	0.42	0.42	0.42
OTHER spirits and preparations															
Spirits	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	—	—	—
Bottled	—	—	—	—	—	—	—	—	—	—	—	—	2.56	2.56	2.56
Bulk	—	—	—	—	—	—	—	—	—	—	—	—	1.25	1.25	1.25
Other	2.50	2.50	2.50	2.50	2.25	2.00	1.75	1.50	1.25	1.25	1.25	1.25	1.25	1.25	1.25

NOTE: For entries before 1980, a tax gallon is defined as a wine gallon or standard gallon (without regard to proof) if shipped in containers of 1.0 gallon or less, and as a proof gallon if shipped in containers of over one gallon. A proof gallon is the alcohol equivalent of one standard gallon at 100°. Before 1980, spirits under 100° proof withdrawn from bond in containers not over one gallon were taxed on a wine gallon instead of proof gallon basis.

[a]Zero duty rates apply to certain countries under the Generalized System of Preferences. For example, Tequila in containers over one gallon, imported from these countries and certain other spirits enter duty free. Also, imports from Least Developed Developing Countries have lower duties for certain spirits. Details for these special tariff rates can be obtained from the International Trade Commission.

Source: U.S. International Trade Commission.

TABLE 10

Federal and License State[a] Excise Taxes on Distilled Spirits, 1933-1981/82[b]

(Effective Dates and Dollars per Wine Gallon)

State	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1953	1954	1955	1956	1957
Alaska	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Arizona	12-5 $0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	$0.80	10-1 $1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20	$1.20
Arkansas	—	—	3-16 0.40	0.40	3-11 0.65	4-1 0.80	3-18 1.12	1.12	1.12	1.12	1.12	1.12	6-1 1.50	1.50	2-26 2.52	2.52	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
California	12-5 0.00	0.00	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	7-1 1.50	1.50	1.50
Colorado	12-5 0.80	0.80	4-12 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Connecticut	12-5 0.00	0.00	0.00	0.00	7-1 0.60	0.60	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.15	1.15	1.15	1.15	1.15
Dist. of Col.	—	1-24 0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	8-1 0.75	0.75	0.75	0.75	5-19 1.00	1.00	5-1 1.25	1.25
Florida	—	11-6 0.00	5-27 0.80	0.80	6-5 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	7-1 1.92	1.92	1.92	1.92	6-13 2.17	2.17	2.17	2.17	2.17	2.17	2.17	2.17
Georgia[c]	—	—	—	—	—	2-3 1.00	1.00	1.00	1.00	1.00	1.00	1.00	11-24 4.00	4.00	4.00	4.00	7-30 5.00	5.00	4-2 2.00	2.00	2.00	6-6 3.25	3.25	3.25
Illinois	—	1-31 0.50	0.50	0.50	0.50	0.50	0.50	0.50	7-1 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 1.02
Indiana	12-5 2.00	2.00	3-11 1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.08	1.08	1.08	1.08	5-1 2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08
Kansas	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3-9 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Kentucky	—	3-17 0.50	0.50	4-30 1.04	1.04	1.04	1.04	3-3 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-17 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28
Louisiana	—	8-1 0.50	10-1 0.60	0.60	0.60	6-30 1.00	1.00	9-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-23 1.58	1.58	1.58	1.58	1.58	1.58	1.58	6-1 1.68	1.68
Maryland	12-5 1.10	1.10	1.10	1.10	1.10	1.10	10-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 1.50	1.50	1.50
Massachusetts	12-5 0.40	0.40	0.40	0.40	0.40	0.40	9-1 0.95	0.95	0.95	0.95	0.95	0.95	8-1 1.45	1.45	7-1 2.00	2.00	7-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Minnesota	—	1-3 0.60	0.60	0.60	7-30 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-1 2.50	2.50	7-1 2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Missouri	—	1-13 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Nebraska	—	—	5-24 0.50	0.50	4-2 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	5-31 1.00	1.00	1.00	1.00	8-20 1.20	1.20	1.20	1.20	1.20	1.20
Nevada	—	—	5-1 0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	7-1 0.60	0.60	7-1 0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
New Jersey	12-5 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3-21 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
New Mexico	12-5 0.00	6-1 0.80	0.80	0.80	3-17 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	6-8 1.30	1.30	1.30	1.30	1.30	1.30
New York	12-5 1.00	1.00	1.00	1.00	1.00	1.00	5-10 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
North Dakota	—	—	—	12-3 0.60	0.60	0.60	0.60	0.60	0.60	0.60	3-9 1.70	1.70	1.70	1.70	1.70	1.70	4-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Oklahoma	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island	12-5 0.50	0.50	0.50	0.50	7-1 0.75	0.75	3-15 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5-1 1.50	1.50	1.50	1.50	1.50	1.50
South Carolina	—	—	5-14 0.80	0.80	5-18 0.96	0.96	7-1 1.28	1.28	7-1 1.92	1.92	1.92	1.92	7-1 2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
South Dakota	—	—	3-14 0.50	0.50	7-1 0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Tennessee	—	—	—	—	—	—	4-1 0.70	0.70	0.70	0.70	1-23 1.00	1.00	1.00	1.00	2-28 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Texas	—	—	11-15 0.80	10-31 0.96	0.96	0.96	0.96	0.96	5-1 1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	3-1 1.408	1.408	1.408	1.408	1.408	1.408	1.408
Wisconsin	12-5 0.00	1-12 1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	7-25 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
No. of States[e]	13	20	26	27	27	28	29	29	29	29	29	29	29	29	29	29	30	30	30	30	30	30	30	30
No. of Rate Changes	—	2	5	2	9	2	7	2	4	0	2	0	7	1	8	2	8	1	4	1	1	3	2	1
State Average (per wine gal.)	$0.66	$0.67	$0.70	$0.74	$0.85	$0.88	$0.96	$0.98	$1.03	$1.03	$1.08	$1.08	$1.31	$1.32	$1.52	$1.53	$1.61	$1.61	$1.54	$1.54	$1.54	$1.63	$1.64	$1.64
Federal Tax (per proof gal.)	12-5 $1.10	1-12 $2.00	$2.00	$2.00	$2.00	7-1 $2.25	$2.25	7-1 $3.00	10-1 $4.00	11-1 $6.00	$6.00	4-1 $9.00	$9.00	$9.00	$9.00	$9.00	$9.00	$9.00	11-1 $10.50	$10.50	$10.50	$10.50	$10.50	$10.50

[a] Excludes Hawaii which has 20% ad valorem excise tax.
[b] No gallonage tax rate changes for 1952, 1960, 1965, and 1980.
[c] "State warehouse charge" per gallon: $3.00 from 11/24/45; $4.00 from 7/30/49; $1.00 from 4/2/51; $2.25 from 6/6/55; abolished 3/1/64.
[d] Tax rate changes in Colorado, Georgia, and New Mexico are due to conversion to metric rates.
[e] As of April, 1982, tax rates same as in 1981.

Sources: Various legislative reports.

1958	1959	1961	1962	1963	1964	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1981/82[a]	State
—	$3.50	7-1 $4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	$4.00	Alaska
$1.20	1.20	1.20	3-25 1.44	1.44	1.44	1.44	1.44	3-22 2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arizona
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Arkansas
1.50	1.50	1.50	1.50	1.50	1.50	1.50	8-16 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	California
1.60	7-1 1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	7-1 2.16	2.16	2.16	2.16	7-1 2.28	Colorado
1.00	1.00	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	7-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Connecticut
1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.15	7-1 1.65	1.65	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	Delaware
1.25	1.25	1.25	4-1 1.50	1.50	1.50	11-1 1.75	1.75	1.75	12-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4-18 1.50	1.50	1.50	Dist. of Col.
2.17	2.17	2.17	2.17	8-1 2.50	2.50	2.50	7-6 2.52	6-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 4.75	4.75	4.75	4.75	Florida
3.25	3.25	3.25	3.25	3.25	3-1 3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	7-1 3.79	Georgia[c]
1.02	8-1 1.52	1.52	1.52	1.52	1.52	1.52	1.52	1.52	8-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Illinois
2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	10-1 2.28	2.28	2.28	2.28	7-1 2.62	2.62	2.62	9-1 2.68	Indiana
1.00	1.00	6-1 1.20	1.20	1.20	4-1 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 2.50	2.50	2.50	2.50	Kansas
1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	7-1 1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	Kentucky
1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	9-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Louisiana
1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	Maryland
2.25	2.25	2.25	2.25	2.25	2.25	3-3 2.95	2.95	2.95	8-1 3.36	3.36	3.36	3.36	3.36	3.36	7-1 4.05	4.05	4.05	4.05	4.05	4.05	Massachusetts
2.75	7-1 2.875	2.875	2.875	2.875	2.875	2.875	2.875	2.875	7-1 3.63	3.63	10-31 4.53	4.53	8-1 4.39	4.39	4.39	4.39	4.39	4.39	4.39	4.39	Minnesota
0.80	0.80	5-1 1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Missouri
1.20	1.20	1.20	1.20	6-3 1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	7-6 2.00	2.00	2.00	2.00	2.00	6-1 2.25	2.25	9-1 2.50	8-30 2.75	Nebraska
0.80	0.80	5-1 1.40	1.40	1.40	1.40	1.40	1.40	1.40	7-1 1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	7-1 2.05	Nevada
1.50	1.50	1.50	1.50	6-1 1.80	1.80	1.80	1.80	1.80	6-1 2.30	2.30	2.30	7-1 2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	New Jersey
1.30	1.30	1.30	1.30	6-7 1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	7-1 1.63	New Mexico
1.50	1.50	1.50	1.50	4-1 2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2-1 3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	New York
2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	North Dakota
—	6-23 2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	8-1 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Oklahoma
6-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	Rhode Island
2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	South Carolina
0.75	0.75	0.75	0.75	7-1 1.25	1.25	1.25	1.25	1.25	1.25	1.25	7-1 3.00	7-1 3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	7-1 3.80	South Dakota
2.00	2.00	2.00	2.00	6-1 2.50	2.50	2.50	5-26 4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	Tennessee
1.408	9-1 1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	1.68	7-1 2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	Texas
2.00	2.00	2.00	2.00	8-15 2.25	2.25	2.25	2.25	2.25	2.25	2.25	11-1 2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	8-1 3.25	Wisconsin
30	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	32	No. of States
1	4	5	2	8	2	2	3	2	9	2	7	4	2	1	1	1	4	1	1	8[d]	No. of Rate Changes
$1.65	$1.77	$1.85	$1.87	$1.97	$1.99	$2.03	$2.09	$2.14	$2.28	$2.33	$2.53	$2.59	$2.59	$2.60	$2.63	$2.64	$2.72	$2.70	$2.71	$2.78	State Average (per wine gal.)
$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	$10.50	Federal Tax (per proof gal.)

TABLE 11

State Excise Tax Rates on Wine and Beer, April 1982[a]
Dollars per Gallon (Percentage of Wholesale Value Where Indicated)

State	Table Wine Under 14% Alcohol	Dessert Wine 14-21% Alcohol	Champagne, Sparkling Wine	Carbonated Wine	Vermouth	Beer
Alabama	35%	—	35%	35%	—	0.53
Alaska	0.60	0.60	0.60	0.60	0.60	0.25
Arizona	0.42	0.42	0.42	0.42	0.42	0.08
Arkansas	0.75	0.75	0.75	0.75	0.75	0.16[b]
California	0.01	0.$2	0.30	0.30	0.02	0.04
Colorado	0.277	0.277	0.277	0.277	0.277	0.08
Connecticut	0.25	0.25	0.625	0.625	0.25	0.08
Delaware	0.40	0.40	0.40	0.40	0.40	0.07
Dist. of Col.	0.15	0.33	0.45	0.45	0.33	0.07
Florida	1.75	2.43	3.50	1.75	2.43	0.40
Georgia	1.51	2.54	1.51	1.51	2.54	1.10[g,h]
Hawaii	20%	20%	20%	20%	20%	20%
Idaho	0.45	—	0.45	0.45	—	0.15
Illinois	0.23[d]	0.60[d]	0.23	0.23	0.60	0.07[d]
Indiana	0.47	0.47	0.47	0.47	0.47	0.12
Iowa	—	—	—	—	—	0.14
Kansas	0.30	0.75	0.30	0.30	0.75	0.18
Kentucky	0.50	0.50	0.50	0.50	0.50	0.08
Louisiana	0.11	0.23	1.59	1.59	0.23	0.32
Maine	0.45	—	1.12	1.12	—	0.30
Maryland	0.40	0.40	0.40	0.40	0.40	0.09
Massachusetts	0.55	0.55	0.70	0.70	0.55	0.11
Michigan	0.50	—	0.50	0.50	—	0.20
Minnesota	0.27	0.79	1.50	1.50	0.79	0.07[b]
Mississippi	0.35	0.35	1.00	1.00	0.35	0.43
Missouri	0.30	0.30	0.30	0.30	0.30	0.06
Montana	0.76	—	0.76	0.76	—	0.13
Nebraska	0.65	1.25	0.65	0.65	1.25	0.14
Nevada	0.30	0.50	0.30	0.30	0.50	0.06
New Hampshire	0.15	0.15	0.15	0.15	0.15	0.18
New Jersey	0.30	0.30	0.30	0.30	0.30	0.33
New Mexico	0.45	0.45	0.45	0.45	0.45	0.09
New York	0.10	0.10	0.53	0.27	0.10	0.44[d]
North Carolina	0.79	0.91	0.79	0.79	0.91	0.48[g]
North Dakota[e]	0.50	0.60	1.00	1.00	0.60	0.16[h]
Ohio	0.26	0.62	1.27	1.27	0.77	0.08
Oklahoma	0.50	1.00	1.50	1.50	1.00	0.32
Oregon[f]	0.65	0.75	0.65	0.65	0.75	0.08
Pennsylvania	—	—	—	—	—	0.08
Rhode Island	0.40	0.40	0.50	0.50	0.40	0.65
South Carolina	1.08	1.08	1.08	1.08	1.08	0.77
South Dakota	0.90	1.40	2.00	2.00	1.40	0.16[b]
Tennessee	1.10	1.10	1.10	1.10	1.10	0.13
Texas	0.17	0.34	0.43	0.43	0.34	0.16[b]
Utah	—	—	—	—	—	0.13
Vermont	0.55	—	0.55	0.55	—	0.26
Virginia	1.51	1.51	1.51	1.51	1.51	0.26
Washington	—	—	—	—	—	0.08
West Virginia	1.00	1.00	1.00	1.00	1.00	0.17
Wisconsin	0.25	0.45	0.25	0.25	0.45	0.65
Wyoming	0.28	0.28	0.28	0.28	0.28	0.02
FEDERAL	**0.17**	**0.67**	**3.40**	**2.40**	**0.67**	**0.29**

NOTE: Where applicable liter tax rates have been converted to gallon tax rates.

[a]In control states the rate shown is that applicable to sales in private outlets.

[b]Beer over 3.2% taxed at different rate (Texas over 4%), i.e., Arkansas, $0.23; Minnesota, $0.13; South Dakota, $0.27; Texas, $0.17 per gallon.

[c]Includes local taxes.

[d]In Cook County, additional county tax of $0.12 on table wine, $0.30 on dessert wine, and $0.04 on beer per gallon. New York City additional tax $0.12/gal. on beer.

[e]Wine less than 17% alcohol by volume $0.50, 17-24%, $0.60 per gallon.

[f]No tax on first 25,000 gallons shipped from wineries producing less than 100,000 gallons annually.

[g]$0.48 per gallon tax on containers of 7¾ gals. and more; tax on smaller containers $0.53/gallon.

[h]Bulk beer, North Dakota, $0.08/gal.; Georgia, $0.71/gallon.

PART III

STATE AND LOCAL REVENUES

Revenues *collected by state and local governments* from the sale of alcohol beverages totaled $5.6 billion in 1980, 6.3 percent greater than in 1979. Revenues vary from state to state according to population, relative tax levels, and the regulatory framework of each state. Table 10 (Section II) shows the varying 1982 (April) excise tax rates in the different license states for distilled spirits and Table 11 the varying rates for wine and beer (April 1982).

Distilled spirits accounted for 51.2 percent of total revenues from alcohol beverages *collected by state and local governments* and 68.1 percent of collections by the Federal Government. Beer revenues made up 38.2 percent of state and local revenues and 27.4 percent of Federal revenues with wine revenues 10.6 and 4.5 percent respectively.

The largest single source of alcohol beverage revenues to state and local governments was excise taxes, accounting for $2.3 billion or 40.8 percent of total revenues (Tables 15 and 16). Sales taxes collected on these beverages contributed another $2.3 billion. Profits from state and local government-operated stores were $632 million (11.3 percent of the total). License fees were $281 million (5.0 percent), and miscellaneous forms of revenues comprised $143 million (2.6 percent of the total).

Alcohol beverage revenues were highest in California ($504 million), followed by New York ($435 million), Florida ($407 million), Texas ($371 million), Pennsylvania ($285 million), and Ohio ($269 million) (Tables 16 and 17). These six states accounted for 40.5 percent of all alcohol beverage revenues at state and local levels. Both high population levels and relatively high tax rates accounted for the high revenues in these states (Figure 8).

Per capita state and local government taxes on alcohol beverages amounted to $24.76 in 1980 (Table 17). Highest revenues per capita were collected in Washington State ($42.41 per capita), Florida ($41.74), Nevada ($38.46), Georgia ($37.69), and New Hampshire ($36.19) (Figure 9).

Revenues per wine and proof gallon from *combined state and local collections* varied somewhat among the states—from $2.65 per *proof* gallon for distilled spirits in Delaware in 1980 to $17.87 in Washington State (Table 14) ($2.17 and $14.65 respectively per *standard* gallon). Revenues from wine per proof gallon were lowest at $1.96 in Delaware and highest at $14.65 in Utah ($0.51 and $3.81 respectively per wine gallon). Beer varied from $0.70 per gallon in Delaware to $9.30 in Georgia ($0.07 and $0.93 respectively per wine gallon).

Table 19 shows alcohol beverage tax revenues as a proportion of all revenues collected by each state in 1980. The proportion of total revenues accounted for by alcohol beverages was highest at 12.5 percent in New Hampshire, with 8.5 percent in Florida and over 6 percent in Alabama, South Carolina, and Vermont. Other states ranged from 0.6 percent in Alaska to 5.8 percent in Washington.

TABLE 12

Combined State and Local Collections by Beverage Type, 1980

($1,000's)

State	Distilled Spirits	Wine	Beer	Total
Alabama	68,802	8,749	52,392	129,943
Alaska	4,924	710	2,996	8,630
Arizona	25,086	6,717	27,664	59,467
Arkansas	14,185	1,864	15,468	31,517
California	246,295	75,553	181,863	503,711
Colorado	36,450	9,335	32,145	77,930
Connecticut	43,366	10,744	27,459	81,569
Delaware	3,520	545	1,131	5,196
District of Columbia	13,625	3,347	5,111	22,083
Florida	171,353	52,658	182,563	406,575
Georgia	88,729	18,775	98,458	205,961
Hawaii	5,081	1,844	7,149	14,074
Idaho	10,710	4,721	7,133	22,564
Illinois	122,355	25,255	100,154	247,764
Indiana	37,600	6,061	40,168	83,829
Iowa	45,253	7,902	21,454	74,609
Kansas	11,767	1,316	16,219	29,303
Kentucky	24,286	2,255	17,809	44,349
Louisiana	38,634	5,967	58,953	103,553
Maine	20,851	1,844	10,290	32,984
Maryland	42,301	9,287	36,171	87,759
Massachusetts	66,272	12,492	28,101	106,865
Michigan	129,700	29,525	90,097	249,323
Minnesota	48,416	9,889	52,695	111,000
Mississippi	33,734	3,921	33,385	71,040
Missouri	27,638	4,874	30,123	62,634
Montana	12,653	5,602	3,683	21,938
Nebraska	11,000	2,030	13,204	26,234
Nevada	18,024	3,780	8,929	30,733
New Hampshire	22,847	5,516	4,970	33,332
New Jersey	77,079	19,055	41,557	137,692
New Mexico	7,580	2,450	10,546	20,576
New York	259,162	43,164	132,184	434,509
North Carolina	77,336	14,399	77,270	169,004
North Dakota	5,910	732	6,006	12,648
Ohio	165,811	12,514	91,119	269,444
Oklahoma	22,518	2,655	18,782	43,954
Oregon	60,974	5,328	5,932	72,235
Pennsylvania	156,088	47,695	81,173	284,957
Rhode Island	10,775	3,787	8,923	23,485
South Carolina	47,563	4,850	56,202	108,615
South Dakota	7,409	949	6,816	15,174
Tennessee	55,591	8,557	72,557	136,704
Texas	162,595	33,797	174,518	370,909
Utah	19,003	4,371	7,087	30,460
Vermont	11,279	1,499	4,448	17,225
Virginia	69,796	25,463	55,080	150,339
Washington	126,729	20,571	27,838	175,138
West Virginia	27,404	3,386	15,808	46,598
Wisconsin	46,725	5,984	37,821	90,530
Wyoming	7,153	1,261	3,140	11,554
License States	**1,803,814**	**391,278**	**1,550,445**	**3,745,532**
Control States	**1,066,122**	**204,266**	**592,297**	**1,862,690**
GRAND TOTAL	**2,869,936**	**595,544**	**2,142,742**	**5,608,222**

NOTE: Because of rounding, items may not add to totals.

TABLE 13

State and Local Collections[a] by Beverage Type, 1980

($1,000's)

State	DISTILLED SPIRITS		WINE		BEER	
	State	Local	State	Local	State	Local
Alabama	65,962	2,840	8,153	595	48,529	3,863
Alaska	4,924	—	710	—	2,996	—
Arizona	22,753	2,332	5,913	804	23,490	4,174
Arkansas	14,027	158	1,839	25	15,228	240
California	220,888	25,407	61,593	13,960	151,430	30,433
Colorado	27,172	9,279	6,081	3,254	20,577	11,568
Connecticut	43,366	—	10,744	—	27,459	—
Delaware	3,520	—	545	—	1,131	—
District of Columbia	13,625	—	3,347	—	5,111	—
Florida	171,353	—	52,658	—	182,563	—
Georgia	53,880	34,848	12,532	6,243	60,528	37,930
Hawaii	4,106	975	1,490	354	5,778	1,372
Idaho	10,451	259	4,622	98	6,603	530
Illinois	91,591	30,764	18,657	6,598	73,467	26,686
Indiana	37,600	—	6,061	—	40,168	—
Iowa	45,253	—	7,902	—	21,454	—
Kansas	11,638	129	1,293	23	15,953	266
Kentucky	20,472	3,813	2,161	94	16,734	1,075
Louisiana	31,364	7,270	4,220	1,746	44,297	14,656
Maine	20,851	—	1,844	—	10,290	—
Maryland	37,315	4,986	8,122	1,165	31,574	4,597
Massachusetts	64,389	1,883	11,847	645	25,814	2,287
Michigan	129,700	—	29,525	—	90,097	—
Minnesota	38,400	10,016	7,831	2,057	45,972	6,724
Mississippi	33,687	47	3,915	6	33,320	65
Missouri	25,552	2,086	4,320	554	26,012	4,111
Montana	12,547	106	5,577	25	3,547	137
Nebraska	9,960	1,040	1,812	219	11,291	1,912
Nevada	15,903	2,121	3,223	558	7,382	1,546
New Hampshire	22,847	—	5,516	—	4,970	—
New Jersey	72,864	4,215	17,373	1,682	36,809	4,748
New Mexico	7,222	358	2,326	123	9,895	651
New York	210,444	48,718	28,512	14,652	82,169	50,015
North Carolina	75,558	1,778	13,567	832	70,926	6,344
North Dakota	5,313	597	643	89	5,161	845
Ohio	163,531	2,280	11,861	653	86,551	4,568
Oklahoma	20,612	1,906	2,250	406	18,469	313
Oregon	60,974	—	5,328	—	5,932	—
Pennsylvania	156,088	—	47,695	—	81,173	—
Rhode Island	10,376	398	3,608	179	8,395	529
South Carolina	47,563	—	4,850	—	56,202	—
South Dakota	6,730	679	837	112	5,967	850
Tennessee	45,809	9,782	6,937	1,620	25,253	47,304
Texas	152,644	9,950	31,258	2,539	152,695	21,822
Utah	18,598	405	4,277	93	6,035	1,052
Vermont	11,279	—	1,457	42	4,312	135
Virginia	68,229	1,567	24,540	923	49,070	6,010
Washington	124,031	2,698	19,391	1,181	24,801	3,037
West Virginia	24,759	2,645	3,060	326	11,979	3,828
Wisconsin	45,424	1,300	5,680	304	35,762	2,059
Wyoming	6,633	520	1,170	91	2,387	753
License States	**1,588,799**	**215,010**	**331,273**	**60,005**	**1,271,732**	**278,713**
Control States	**1,050,982**	**15,145**	**199,403**	**4,864**	**561,979**	**30,318**
GRAND TOTAL	**2,639,781**	**230,155**	**530,676**	**64,869**	**1,833,711**	**309,031**

NOTE: Because of rounding, items may not add to totals.

[a]Collections are classified by level of government according to legal authority to change taxes rather than by tax collecting or receiving agency.

TABLE 14

Revenue per Wine and Proof Gallon From Combined State and Local Collections by Beverage Type, 1980

License States	DISTILLED SPIRITS				WINE				BEER			
			Revenue Per				Revenue Per				Revenue Per	
	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon
Alaska	1,240	4,924	$ 3.97	$ 4.84	1,172	710	$ 0.61	$ 2.35	10,350	2,996	$0.29	$2.90
Arizona	5,136	25,086	4.88	5.95	5,920	6,717	1,13	4.35	81,447	27,664	0.34	3.40
Arkansas	2,976	14,185	4.77	5.82	1,586	1,864	1.18	4.54	40,023	15,468	0.39	3.90
California	57,069	246,295	4.32	5.27	104,471	75,553	0.72	2.77	605,680	181,863	0.30	3.00
Colorado	7,287	36,450	5.00	6.10	8,503	9,335	1.10	4.23	80,269	32,145	0.40	4.00
Connecticut	7,386	43,366	5.87	7.16	8,419	10,744	1.28	4.92	59,251	27,459	0.46	4.60
Delaware	1,621	3,520	2.17	2.65	1,077	545	0.51	1.96	15,201	1,131	0.07	0.70
District of Columbia	3,828	13,625	3.56	4.34	4,141	3,347	0.81	3.12	16,738	5,111	0.31	3.10
Florida	26,492	171,353	6.47	7.89	22,773	52,658	2.31	8.88	286,462	182,563	0.64	6.40
Georgia	11,037	88,729	8.04	9.80	6,545	18,775	2.87	11.04	106,363	98,458	0.93	9.30
Hawaii	2,175	5,081	2.34	2.85	2,685	1,844	0.69	2.65	27,621	7,149	0.26	2.60
Illinois	25,072	122,355	4.88	5.95	23,709	25,255	1.07	4.12	285,405	100,154	0.35	3.50
Indiana	8,019	37,600	4.69	5.72	5,744	6,061	1.06	4.08	120,107	40,168	0.33	3.30
Kansas	2,808	11,767	4.19	5.11	1,655	1,316	0.80	3.08	51,335	16,219	0.32	3.20
Kentucky	5,084	24,286	4.78	5.83	2,222	2,255	1.01	3.88	67,860	17,809	0.26	2.60
Louisiana	8,090	38,634	4.78	5.83	6,455	5,967	0.92	3.54	98,296	58,953	0.60	6.00
Maryland	11,086	42.301	3.82	4.66	8,578	9,287	1.08	4.15	106,088	36,171	0.34	3.40
Massachusetts	14,373	66,272	4.61	5.62	16,380	12,492	0.76	2.92	154,345	28,101	0.18	1.80
Minnesota	9,370	48,416	5.17	6.30	6,389	9,889	1.55	5.96	99,495	52,695	0.53	5.30
Missouri	6,938	27,638	3.98	4.85	6,190	4,874	0.79	3.04	121,028	30,123	0.25	2.50
Nebraska	2,659	11,000	4.14	5.05	1,852	2,030	1.10	4.23	43,303	13,204	0.30	3.00
Nevada	4,565	18,024	3.95	4.82	4,005	3,780	0.94	3.62	29,480	8,929	0.30	3.00
New Jersey	16,272	77,079	4.74	5.78	21,644	19,055	0.88	3.38	162,312	41,557	0.26	2.60
New Mexico	2,208	7,580	3.43	4.18	2,535	2,450	0.97	3.73	35,494	10,546	0.30	3.00
New York	39,778	259,162	6.52	7.95	50,584	43,164	0.85	3.27	390,927	132,184	0.34	3.40
North Dakota	1,386	5,910	4.27	5.21	683	732	1.07	4.12	17,326	6,006	0.35	3.50
Oklahoma	4,122	22,518	5.46	6.66	2,925	2,655	0.91	3.50	59,839	18,782	0.31	3.10
Rhode Island	2,133	10,775	5.05	6.16	3,194	3,787	1.19	4.58	25,077	8,923	0.36	3.60
South Carolina	6,245	47,563	7.62	9.29	3,358	4,850	1.44	5.54	65,664	56,202	0.86	8.60
South Dakota	1,401	7,409	5.29	6.45	763	949	1.24	4.77	15,507	6,816	0.44	4.40
Tennessee	6,115	55,591	9.09	11.09	3,379	8,557	2.53	9.73	88,757	72,557	0.82	8.20
Texas	22,149	162,595	7.34	8.95	18,785	33,797	1.80	6.92	428,761	174,518	0.41	4.10
Wisconsin	11,511	46,727	4.06	4.95	8,888	5,984	0.67	2.58	161,235	37,821	0.23	2.30
License States	**337,631**	**1,803,812**	**$5.34**	**$6.51**	**367,209**	**391,278**	**$1.07**	**$4.12**	**3,957,045**	**1,550,445**	**$0.39**	**$3.90**

TABLE 14 (Cont'd)

Revenue per Wine and Proof Gallon From Combined State and Local Collections by Beverage Type, 1980

	DISTILLED SPIRITS				WINE				BEER			
			Revenue Per				Revenue Per				Revenue Per	
Control States	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Wine Gallon	Proof Gallon
Alabama	5,475	68,802	$12.57	$15.33	3,816	8,749	$ 2.29	$ 8.81	63,684	52,392	$0.82	$8.20
Idaho	1,326	10,710	8.08	9.85	1,677	4,721	2.81	10.81	23,978	7,133	0.30	3.00
Iowa	3,981	45,253	11.37	13.87	2,342	7,902	3.37	12.96	71,835	21,454	0.30	3.00
Maine	2,289	20,851	9.11	11.11	1,983	1,844	0.93	3.58	26,032	10,290	0.40	4.00
Michigan	17,982	129,700	7.21	8.79	15,778	29,525	1.87	7.19	215,110	90,097	0.42	4.20
Mississippi	3,976	33,734	8.48	10.34	1,538	3,921	2.55	9.81	47,882	33,385	0.70	7.00
Montana	1,545	12,653	8.19	9.99	1,673	5,602	3.35	12.88	24,787	3,683	0.15	1.50
New Hampshire	4,439	22,847	5.15	6.28	3,431	5,516	1.61	6.19	31,387	4,970	0.16	1.60
North Carolina	9,677	77,336	7.99	9.74	7,312	14,399	1.97	7.58	114,099	77,270	0.68	6.80
Ohio	14,835	165,811	11.18	13.63	14,147	12,514	0.88	3.38	262,800	91,118	0.35	3.50
Oregon	4,787	60,974	12.74	15.54	8,170	5,328	0.65	2.50	63,451	5,932	0.09	0.90
Pennsylvania	16,733	156,088	9.33	11.38	16,887	47,695	2.82	10.85	309,461	81,173	0.26	2.60
Utah	1,502	19,003	12.65	15.43	1,147	4,371	3.81	14.65	21,882	7,037	0.32	3.20
Vermont	1,364	11,279	8.27	10.09	1,506	1,499	1.00	3.85	12,864	4,448	0.35	3.50
Virginia	9,411	69,796	7.42	9.05	8,346	25,463	3.05	11.73	116,676	55,080	0.47	4.70
Washington	8,648	126,729	14.65	17.87	13,072	20,571	1.57	6.04	101,393	27,838	0.27	2.70
West Virginia	2,667	27,404	10.27	12.52	1,097	3,386	3.09	11.88	34,139	15,808	0.46	4.60
Wyoming	1,150	7,153	6.22	7.59	674	1,261	1.87	7.19	14,712	3,140	0.21	2.10
Control States	**111,786**	**1,066,123**	**9.54**	**11.63**	**104,596**	**204,266**	**1.95**	**7.50**	**1,555,174**	**592,297**	**0.38**	**3.80**
ALL STATES	**449,417**	**2,869,936**	**$ 6.39**	**$ 7.79**	**471,805**	**595,544**	**$ 1.26**	**$ 4.85**	**5,512,218**	**2,142,742**	**$0.39**	**$3.90**

NOTE: In all instances, consumption figures are for calendar 1980. Many of the revenues estimates are for fiscal 1980. Because of rounding, items may not add to totals.

TABLE 15

State and Local Collections[a] by Revenue Source and State, 1980

($1,000's)

License States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER REVENUES[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	—	—	1,029	—	7,601	—	—	—	—	—	8,630	—
Arizona	—	—	2,361	1,337	22,226	—	27,570	5,974	—	—	52,157	7,311
Arkansas	—	—	846	423	16,870	—	10,313	—	3,065	—	31,094	423
California	—	—	25,271	—	141,895	—	265,380	69,800	1,364	—	433,911	69,800
Colorado	—	—	2,162	—	24,137	—	27,531	24,100	—	—	53,830	24,100
Connecticut	—	—	5,717	—	25,613	—	49,800	—	439	—	81,569	—
Delaware	—	—	416,	—	4,728	—	—	—	51	—	5,196	—
Dist. of Columbia	—	—	1,592	—	7,800	—	12,691	—	—	—	22,083	—
Florida	—	—	14,082	—	283,788	—	108,500	—	206	—	406,575	—
Georgia	—	—	972	18,744	96,072	60,277	29,500	—	396	—	126,940	79,021
Hawaii	—	—	*	2,700	8,538	—	2,809	—	27	—	11,374	2,700
Illinois	—	—	1,553	15,407	76,659	22,242	105,400	26,400	103	—	183,716	64,049
Indiana	—	—	5,812	—	34,118	—	43,900	—	—	—	83,829	—
Kansas	—	—	1,002	200	17,253	—	10,541	218	89	—	28,885	418
Kentucky	—	—	1,384	1,882	15,959	—	19,400	—	2,625	3,100	39,367	4,982
Louisiana	—	—	2,142	1,681	51,838	—	25,900	17,300	—	4,691	79,881	23,672
Maryland	—	7,351	246	3,397	29,228	—	47,500	—	37	—	77,011	10,748
Massachusetts	—	—	558	4,815	80,956	—	20,470	—	67	—	102,051	4,815
Minnesota	—	11,515	395	7,282	53,999	—	37,200	—	608	—	92,203	18,797
Missouri	—	—	1,825	2,050	24,959	—	29,100	4,700	—	—	55,884	6,750
Nebraska	—	—	163	585	12,763	—	10,100	1,230	38	1,356	23,063	3,171
Nevada	—	—	22	1,625	10,886	—	15,600	2,600	—	—	26,508	4,225
New Jersey	—	—	1,821	8,927	55,464	—	68,600	—	1,162	1,717	127,047	10,645
New Mexico	—	—	429	1,089	7,139	—	11,835	44	40	—	19,443	1,133
New York	—	—	34,333	—	148,284	17,618	137,527	95,767	980	—	321,124	113,385
North Dakota	—	—	218	1,530	6,469	—	4,400	—	31	—	11,118	1,530
Oklahoma	—	—	949	224	37,335	—	2,894	2,400	153	—	41,330	2,624
Rhode Island	—	—	48	1,106	7,836	—	14,400	—	95	—	22,379	1,106
South Carolina	—	—	2,378	—	75,266	—	20,740	—	10,231	—	108,615	—
South Dakota	—	—	120	1,100	7,747	—	5,600	540	67	—	13,534	1,640
Tennessee	—	—	946	8,040	37,343	—	38,783	8,100	927	42,565	77,999	58,705
Texas	—	—	10,239	2,763	114,463	—	210,908	31,200	986	349	336,597	34,312
Wisconsin	—	—	84	3,663	40,783	—	46,000	—	—	—	86,867	3,663
License States	**—**	**18,866**	**121,116**	**90,570**	**1,586,015**	**100,136**	**1,460,891**	**290,373**	**23,789**	**53,778**	**3,191,811**	**553,724**

TABLE 15 (Cont'd)

State and Local Collections[a] by Revenue Source and State, 1980

($1,000's)

Control States	STORE PROFITS		LICENSE FEES		EXCISE TAXES		SALES TAXES[b]		OTHER REVENUES[c]		TOTAL	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	58,864	—	287	7,173	40,059	—	22,800	—	634	126	122,644	7,299
Idaho	13,091	—	907	887	4,174	—	2,888	—	616	—	21,677	887
Iowa	35,376	—	5,226	—	9,898	—	17,160	—	6,949	—	74,609	—
Maine	19,779	—	1,295	—	6,977	—	4,800	—	134	—	32,984	—
Michigan	65,334	—	11,275	—	94,607	—	77,700	—	407	—	249,323	—
Mississippi	14,227	—	2,810	—	30,649	—	23,221	—	14	118	70,922	118
Montana	6,202	—	1,160	267	14,207	—	—	—	102	—	21,671	267
New Hampshire	27,745	—	972	—	4,600	—	—	—	15	—	33,332	—
North Carolina	22,748	—	745	525	114,301	—	19,500	6,500	2,757	1,928	160,051	8,953
Ohio	106,648	—	15,012	—	77,965	—	62,000	7,500	320	—	261,944	7,500
Oregon	60,469	—	1,412	—	10,243	—	—	—	110	—	72,235	—
Pennsylvania	62,177	—	8,556	—	123,105	—	85,315	—	5,804	—	284,957	—
Utah	16,418	—	136	144	2,176	—	10,171	1,118	9	288	28,910	1,550
Vermont	1,042	—	455	177	13,100	—	2,428	—	23	—	17,048	177
Virginia	38,959	—	1,666	1,200	36,349	—	22,100	7,300	42,765	—	141,839	8,500
Washington	36,293	—	3,556	—	13,550	—	113,492	6,915	1,331	—	168,222	6,915
West Virginia	23,066	—	2,771	—	5,603	—	7,047	6,800	1,311	—	39,798	6,800
Wyoming	4,773	—	10	474	1,680	—	3,700	890	28	—	10,191	1,364
Control States	**613,212**	**—**	**58,251**	**10,847**	**603,242**	**—**	**474,323**	**37,023**	**63,328**	**2,460**	**1,812,357**	**50,330**
ALL STATES	**613,212**	**18,866**	**179,368**	**101,416**	**2,189,257**	**100,136**	**1,935,214**	**327,397**	**87,117**	**56,238**	**5,004,168**	**604,054**

NOTE: Because of rounding, items may not add to totals.
[a] Level of government is defined by legal authority to change taxes rather than by tax collecting or receiving agency.
[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.
[c] Includes other taxes, miscellaneous income.
*Less than $500.

TABLE 16

Combined State and Local Collections by Revenue Source, 1980

($1,000's)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	58,864	7,460	40,059	22,800	760	129,943
Alaska	—	1,029	7,601	—	—	8,630
Arizona	—	3,697	22,226	33,544	—	59,467
Arkansas	—	1,269	16,870	10,313	3,065	31,517
California	—	25,271	141,895	335,180	1,364	503,711
Colorado	—	2,162	24,137	51,631	—	77,930
Connecticut	—	5,717	25,613	49,800	439	81,569
Delaware	—	416	4,728	—	51	5,196
Dist. of Col.	—	1,592	7,800	12,691	—	22,083
Florida	—	14,082	283,788	108,500	206	406,575
Georgia	—	19,716	156,349	29,500	396	205,961
Hawaii	—	2,700	8,538	2,809	27	14,074
Idaho	13,091	1,794	4,174	2,888	616	22,564
Illinois	—	16,960	98,901	131,800	103	247,764
Indiana	—	5,812	34,118	43,900	—	83,829
Iowa	35,376	5,226	9,898	17,160	6,949	74,609
Kansas	—	1,202	17,253	10,759	89	29,303
Kentucky	—	3,266	15,959	19,400	5,725	44,349
Louisiana	—	3,823	51,838	43,200	4,691	103,553
Maine	19,779	1,295	6,977	4,800	134	32,984
Maryland	7,351	3,642	29,228	47,500	37	87,759
Massachusetts	—	5,372	80,956	20,470	67	106,865
Michigan	65,334	11,275	94,607	77,700	407	249,323
Minnesota	11,515	7,677	53,999	37,200	608	111,000
Mississippi	1[illegible]27	2,810	30,649	23,221	132	71,040
Missouri	[illegible]	3,875	24,959	33,800	—	62,634
Montana	6,[illegible]	1,426	14,207	—	102	21,938
Nebraska	—	748	12,763	11,330	1,393	26,234
Nevada	—	1,647	10,886	18,200	—	30,733
New Hampshire	27,745	972	4,600	—	15	33,332
New Jersey	—	10,748	55,464	68,600	2,880	137,692
New Mexico	—	1,518	7,139	11,879	40	20,576
New York	—	34,333	165,902	233,294	980	434,509
North Carolina	22,748	1,270	114,301	26,000	4,685	169,004
North Dakota	—	1,748	6,469	4,400	31	12,648
Ohio	106,648	15,012	77,965	69,500	320	269,444
Oklahoma	—	1,173	37,335	5,294	153	43,954
Oregon	60,469	1,412	10,243	—	110	72,235
Pennsylvania	62,177	8,556	123,105	85,315	5,804	284,957
Rhode Island	—	1,154	7,836	14,400	95	23,485
South Carolina	—	2,378	75,266	20,740	10,231	108,615
South Dakota	—	1,220	7,747	6,140	67	15,174
Tennessee	—	8,986	37,343	46,883	43,492	136,704
Texas	—	13,003	114,463	242,108	1,335	370,909
Utah	16,418	280	2,176	11,289	297	30,460
Vermont	1,042	633	13,100	2,428	23	17,225
Virginia	38,959	2,866	36,349	29,400	42,765	150,339
Washington	36,293	3,556	13,550	120,408	1,331	175,138
West Virginia	23,066	2,771	5,603	13,847	1,311	46,598
Wisconsin	—	3,747	40,783	46,000	—	90,530
Wyoming	4,773	483	1,680	4,590	28	11,554
License States	**18,866**	**211,683**	**1,686,152**	**1,751,265**	**77,565**	**3,745,532**
Control States	**613,213**	**69,101**	**603,241**	**511,346**	**65,790**	**1,862,690**
GRAND TOTAL	**632,079**	**280,784**	**2,289,393**	**2,262,611**	**143,355**	**5,608,222**

NOTE: Because of rounding, items may not add to totals.

[a] The residual of state and local gross sales after deducting cost of goods sold, operating costs, and excise and ad valorem taxes from gross receipts. May not include administrative costs.

[b] Includes "occupational" and "gross receipts" taxes when specified as a percentage of gross sales.

TABLE 17

Revenue per Capita from Combined State and Local Alcohol Beverage Collections, 1980

State	Population[a] (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,890	129,943	$33.40	9
Alaska	400	8,630	21.58	34
Arizona	2,718	59,467	21.88	32
Arkansas	2,286	31,517	13.79	47
California	23,669	503,711	21.28	35
Colorado	2,889	77,930	26.97	18
Connecticut	3,108	81,569	26.24	20
Delaware	595	5,196	8.73	51
Dist. of Columbia	638	22,083	34.61	7
Florida	9,740	406,575	41.74	2
Georgia	5,464	205,961	37.69	4
Hawaii	965	14,074	14.58	45
Idaho	944	22,564	23.90	29
Illinois	11,418	247,764	21.70	33
Indiana	5,490	83,829	15.27	44
Iowa	2,913	74,609	25.61	22
Kansas	2,363	29,303	12.40	49
Kentucky	3,661	44,349	12.11	50
Louisiana	4,204	103,553	24.63	26
Maine	1,125	32,984	29.32	11
Maryland	4,216	87,759	20.82	37
Massachusetts	5,737	106,865	18.63	41
Michigan	9,258	249,323	26.93	19
Minnesota	4,077	111,000	27.23	17
Mississippi	2,521	71,040	28.18	13
Missouri	4,917	62,634	12.74	48
Montana	787	21,938	27.88	15
Nebraska	1,570	26,234	16.71	42
Nevada	799	30,733	38.46	3
New Hampshire	921	33,332	36.19	5
New Jersey	7,364	137,692	18.70	40
New Mexico	1,300	20,576	15.83	43
New York	17,557	434,509	24.75	25
North Carolina	5,874	169,004	28.77	12
North Dakota	653	12,648	19.37	38
Ohio	10,797	269,444	24.96	23
Oklahoma	3,025	43,954	14.53	46
Oregon	2,633	72,235	27.43	16
Pennsylvania	11,867	284,957	24.01	28
Rhode Island	947	23,485	24.80	24
South Carolina	3,119	108,615	34.82	6
South Dakota	690	15,174	21.99	31
Tennessee	4,591	136,704	29.78	10
Texas	14,228	370,909	26.07	21
Utah	1,461	30,460	20.85	36
Vermont	511	17,225	33.71	8
Virginia	5,346	150,339	28.12	14
Washington	4,130	175,138	42.41	1
West Virginia	1,950	46,598	23.90	30
Wisconsin	4,705	90,530	19.24	39
Wyoming	471	11,554	24.53	27
License States	**159,103**	**3,745,532**	**$23.54**	—
Control States	**67,399**	**1,862,690**	**$27.64**	—
GRAND TOTAL	**226,502**	**5,608,222**	**$24.76**	—

NOTE: Because of rounding, items may not add to totals.
[a] Estimated as of July 1, 1980, U.S. Bureau of Census.

TABLE 18

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1980

State	DISTILLED SPIRITS		WINE		BEER	
	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank	Wine Gallons Per Capita	Rank
Alabama	1.41	36	0.98	40	16.37	49
Alaska	3.10	4	2.93	10	25.88	18
Arizona	1.89	27	2.18	16	29.97	7
Arkansas	1.30	42	0.69	46	17.51	48
California	2.41	12	4.41	3	25.59	19
Colorado	2.52	8	2.94	9	27.78	10
Connecticut	2.38	13	2.71	14	19.06	45
Delaware	2.72	5	1.81	22	25.55	20
District of Columbia	6.00	1	6.49	1	26.23	16
Florida	2.72	5	2.34	15	29.41	8
Georgia	2.02	22	1.20	35	19.47	42
Hawaii	2.25	16	2.78	13	28.62	9
Idaho	1.40	37	1.78	23	25.40	21
Illinois	2.20	18	2.08	18	25.00	24
Indiana	1.46	35	1.05	39	21.88	37
Iowa	1.37	39	0.80	42	24.66	25
Kansas	1.19	43	0.70	45	21.72	39
Kentucky	1.39	38	0.61	47	16.54	47
Louisiana	1.92	26	1.54	28	23.38	31
Maine	2.03	21	1.76	24	23.14	33
Maryland	2.63	7	2.03	19	25.16	23
Massachusetts	2.51	9	2.86	12	26.90	13
Michigan	1.94	25	1.70	25	23.24	32
Minnesota	2.30	14	1.57	26	24.40	28
Mississippi	1.58	33	0.61	47	18.99	46
Missouri	1.41	36	1.26	33	24.61	26
Montana	1.96	24	2.13	17	31.49	4
Nebraska	1.69	31	1.18	36	27.58	11
Nevada	5.71	2	5.01	2	36.90	1
New Hampshire	4.82	3	3.73	4	34.08	3
New Jersey	2.21	17	2.94	9	22.04	36
New Mexico	1.70	30	1.95	20	27.30	12
New York	2.27	15	2.88	11	22.27	35
North Carolina	1.65	32	1.24	34	19.42	43
North Dakota	2.12	19	1.05	39	26.53	14
Ohio	1.37	39	1.31	32	24.34	29
Oklahoma	1.36	40	0.97	41	19.78	41
Oregon	1.82	28	3.10	7	24.10	30
Pennsylvania	1.41	36	1.42	30	25.99	17
Rhode Island	2.25	16	3.37	5	26.48	15
South Carolina	2.00	23	1.08	38	21.05	40
South Dakota	2.03	21	1.11	37	22.47	34
Tennessee	1.33	41	0.74	44	19.33	44
Texas	1.56	34	1.32	31	30.14	6
Utah	1.03	44	0.79	43	14.98	50
Vermont	2.67	6	2.95	8	25.17	22
Virginia	1.76	29	1.56	27	21.82	38
Washington	2.09	20	3.17	6	24.55	27
West Virginia	1.37	39	0.56	48	17.51	48
Wisconsin	2.45	10	1.89	21	34.27	2
Wyoming	2.44	11	1.43	29	31.24	5
License States	**2.12**	—	**2.31**	—	**24.87**	—
Control States	**1.66**	—	**1.55**	—	**23.07**	—
GRAND TOTAL	**1.98**	—	**2.08**	—	**24.34**	—

NOTE: In all instances, gallons per capita figures are computed from consumption figures for calendar 1980 and from residential population figures, estimated as of July 1, 1980, U.S. Bureau of Census.

FIGURE 8

Combined State and Local Revenues From Alcohol Beverages by State, 1980 ($ Millions)

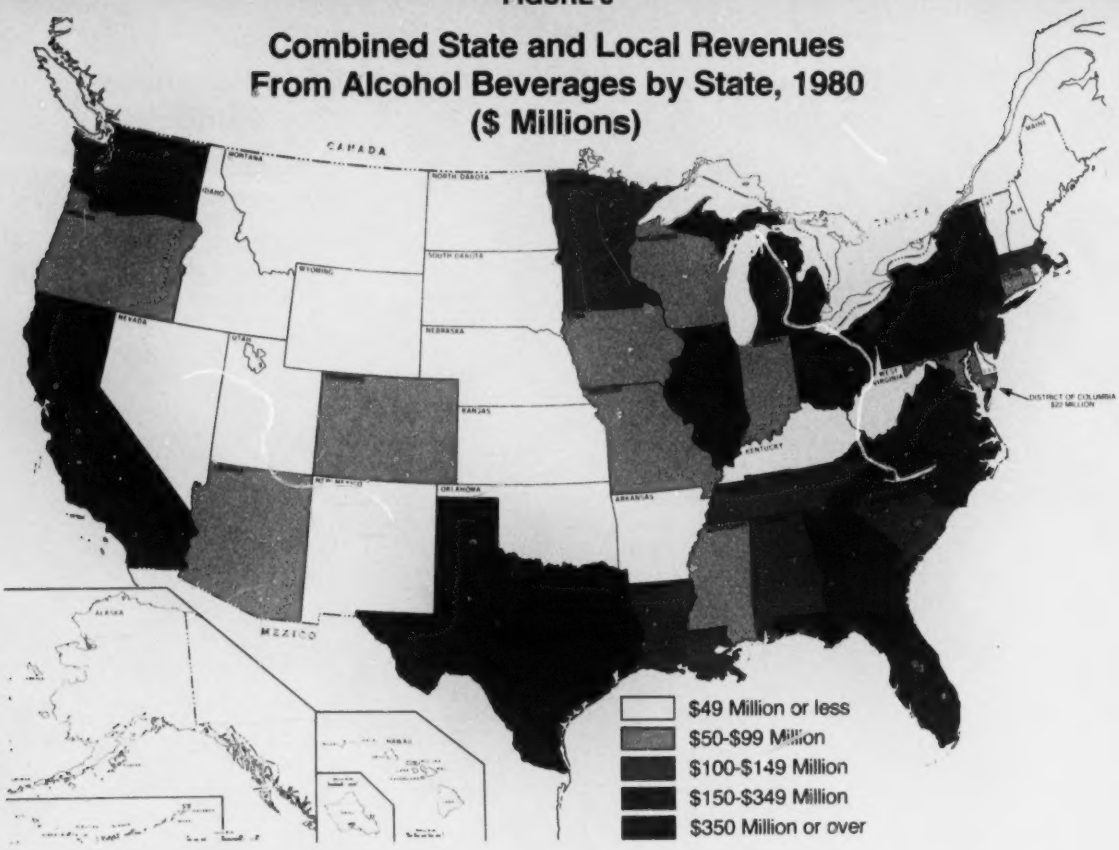


FIGURE 9

Per Capita Dollar Revenue From Combined State and Local Alcohol Beverages by State, 1980

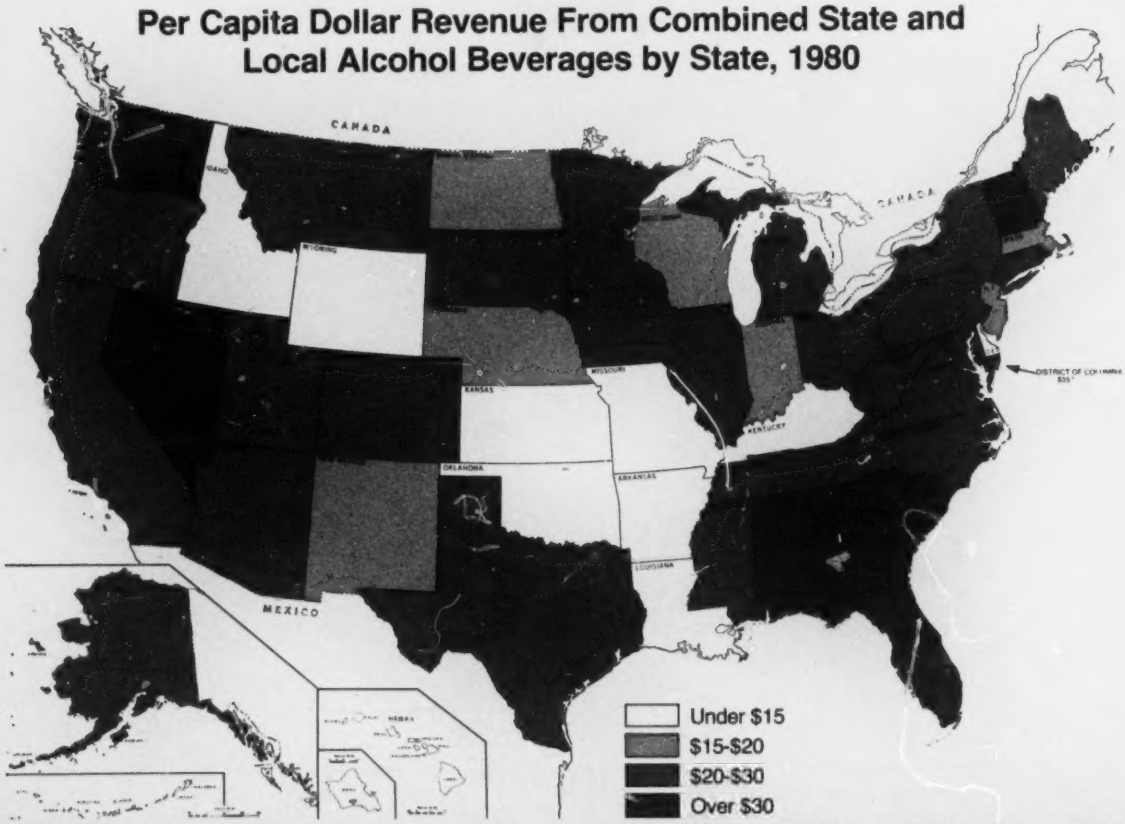


TABLE 19

State Alcohol Beverage and Distilled Spirits Tax Revenues as Percentages of Total State Tax Revenues, 1980[a]

License States	PERCENTAGE OF TOTAL REVENUES FROM		Control States	PERCENTAGE OF TOTAL REVENUES FROM	
	Alcohol Beverages	Distilled Spirits		Alcohol Beverages	Distilled Spirits
Alaska	0.6	0.3	Alabama	6.6	3.6
Arizona	3.1	1.4	Idaho	4.4	2.1
Arkansas	2.7	1.2	Iowa	4.3	2.6
California	2.2	1.1	Maine	5.3	3.4
Colorado	3.6	1.8	Michigan	4.2	2.2
Connecticut	4.4	2.4	Mississippi	5.6	2.7
Delaware	1.0	0.7	Montana	5.0	2.9
District of Columbia	2.3	1.4	New Hampshire	12.5	8.5
Florida	8.5	3.6	North Carolina	5.0	2.4
Georgia	4.7	2.0	Ohio	5.5	3.4
Hawaii	1.1	0.4	Oregon	5.0	4.2
Illinois	2.6	1.3	Pennsylvania	3.9	2.2
Indiana	3.1	1.4	Utah	3.7	2.4
Kansas	2.3	0.9	Vermont	5.1	4.2
Kentucky	1.8	1.0	Virginia	5.2	2.5
Louisiana	3.3	1.3	Washington	5.8	4.3
Maryland	2.8	1.4	West Virginia	3.3	2.0
Massachusetts	2.6	1.6	Wyoming	2.6	1.7
Minnesota	2.9	1.2			
Missouri	2.7	1.2			
Nebraska	2.8	1.2			
Nevada	5.6	3.3			
New Jersey	3.0	1.7			
New Mexico	2.1	0.8			
New York	2.5	1.7			
North Dakota	3.0	1.4			
Oklahoma	2.3	1.2			
Rhode Island	4.1	1.9			
South Carolina	6.5	2.8			
South Dakota	5.0	2.5			
Tennessee	4.1	2.4			
Texas	5.0	2.3			
Wisconsin	2.6	1.3			

[a]Excluding local revenues.

PART IV

TAX AND REVENUE DETAILS BY STATE

The standard or ***wine*** *gallon is the volume of measurement used for the state and local statistics in the following pages, unless otherwise indicated.*

Taxes, revenues, and methods of regulating the alcohol beverage industry, as well as allocation of revenues and local situations in each state, are summarized for 1980 and 1979 in this section.

State and local levies on distilled spirits (excise taxes, sales taxes, license fees, and store profits in control states) averaged $6.39 per wine gallon in all states in 1980 or $1.27 per typical 750 ml bottle (80 proof).

The state excise taxes on spirits in license states averaged $2.78 per wine gallon in 1980 with a high of $4.75 in Florida and a low of $1.50 in Maryland and the District of Columbia.

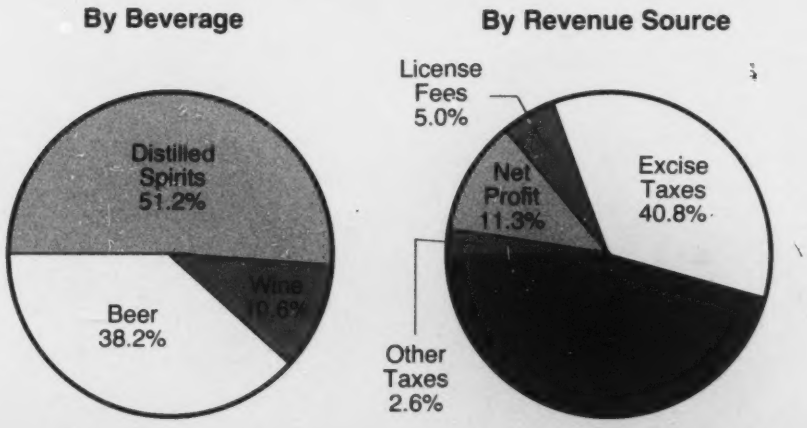
In addition to state and local taxes, the Federal excise tax of $10.50 per proof gallon and other Federal taxes were imposed for a total of Federal, state, and local taxes of $2.94 included in the retail cost of a bottle of 80 proof spirits (750 ml). In 1981, total taxes represented 83.5 percent of the production and marketing costs for a typical bottle (off premise); in 1980, the figure was 89.2 percent.

Wine and beer taxes also increased the cost to consumers for these beverages, as detailed for each state in the following pages.

Figure 10 shows distilled spirits, wine, and beer revenues as a proportion of beverage alcohol revenues collected by state and local governments in 1980. The shares of revenues from each type of tax are also shown.

FIGURE 10

Combined State and Local Collections, 1980



ALABAMA

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores, licensed retailers may sell wine under 14% and beer.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts included alcohol beverages when sold at retail by the state, for education.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the state, provided that no county may set a fee in excess of the state fee.

Allocation of Revenues
STATE STORE PROFITS AND 10% TAX ON NET SALES BY BOARD: First $2,000,000, 50% to State General Fund, 19% to Department of Pensions & Security, 10% to general funds of the 67 counties; 1% to Public Health Fund of the 67 counties; 20% to municipalities where state stores located, in proportion that net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns according to population; excess over $2,200,000, on population basis, 10% to all counties; 16⅔% to all incorporated cities and towns; 3½% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Department of Pensions & Security; 60% to State General Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to old age assistance and Mental Health Fund. Effective 10/1/69 a 5% tax on spirits and wine sold by state stores, to State General Fund. Effective 1/1/80, a 3% tax is divided equally between Department of Pensions and Security and Mental Health Fund. Effective 8/1/80, a 10% tax to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine, and beer for on-premises consumption to State General Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State General Fund. STATE TAX ON BEER: 40% to Special Education Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% less cost of collection to State General Fund. COUNTY LICENSE FEES: Hotels, restaurants, clubs to counties levying them. MUNICIPAL LICENSE FEES: Collected and retained locally.

Alabama Alcoholic Beverage Control Board

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**58,864**	**53,530**	**10.0**
Gross Sales[a]		172,883	164,071	5.4
Discounts		1,688	281	500.1
Net Sales		171,194	163,789	4.5
Cost of Goods		98,880	96,819	2.1
Gross Profit		72,314	66,971	8.0
Cost of Operation		13,450	13,441	0.1
License Fees		**287**	**244**	**17.6**
Excise Taxes		**40,059**	**36,778**	**8.9**
Beer	$.05/12 oz.	36,170	33,646	7.5
Wine[b]	35%	3,889	3,132	24.2
Sales Taxes	4%	**22,800**	**21,713**	**5.0**
Other Taxes		**634**	**3,483**	**−81.8**
Distillers Privilege Tax[c]	3%	0	2,776	—
Miscellaneous Income		634	707	−10.4
State Total		**122,644**	**115,748**	**6.0**
Local Taxes		**7,299**	**6,976**[r]	**4.2**
County License Fees		473	451	4.8
Municipal Lic. Fees & Taxes		6,700	6,400	4.7
County Beer Distillers Privilege Tax		126	125[r]	1.0
State & Local Total		**129,943**	**122,725**[r]	**5.9**

NOTE: Because of rounding, detail may not add to total.
[a]Includes 48% tax in the ABC Board marked-up price.
[b]Levied on wholesale price of bulk or bottled wines not sold through the ABC.
[c]Collected by the State Department of Revenue; removed effective Oct. 31, 1979.
[r]Revised.

Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,029**	**1,053**r	**−2.3**
Excise Taxes		**7,601**	**7,443**	**2.1**
Distilled Spirits	$4.00/gal.	4,517	4,535	−0.4
Wine	$0.60/gal.	624	590	5.8
Beer	$0.25/gal.	2,460	2,318	6.1
Sales Taxes		**0**	**0**	—
Other Taxes		**0**	**0**	—
State Total		**8,630**	**8,496**r	**1.6**
Local Taxes		**0**	**0**	—
State and Local Total		**8,630**	**8,496**r	**1.6**

NOTE: Because of rounding, detail may not add to total.
rRevised.

Method of Control
LICENSE: State and city participation.

Allocation of Revenues
LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 4% of gross proceeds of the sale of tangible personal property, including alcohol beverages.

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license and tax the manufacture, sale, possession, and disposal, but not wholesaling of alcohol beverages by state licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Department of Mental Retardation; one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To Public Unemployment and Welfare Relief Fund, except 3½¢ per gallon of spirits and wine over 24% to State School Aid. STATE SALES TAX: To General Fund. MINICIPAL LICENSE FEES: Retained locally.

Arizona Department of Liquor Licenses and Control
and
Arizona Department of Revenue
Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**2,361**	**2,035**	**16.0**
Excise Tax		**22,226**	**21,620**	**2.8**
Spirits	$2.50/gal.	13,206	13,036	1.3
Wine 24% or Less	$0.42/gal.	2,621[a]	2,409[a]	8.8
Wine Over 24%	$2.50/gal.			
Beer	$0.08/gal.	6,399	6,175	3.6
Malt Extracts	$0.15/lb.	1	—[b]	545.2
Sales Taxes[c]	4%	**27,570**	**21,000**	**31.3**
Other Taxes		**0**	**0**	—
State Total		**52,157**	**44,655**	**16.8**
Local Taxes		**7,311**	**7,901**	**−7.5**
License Fees				
Phoenix[d]		913	774	17.9
Tucson[d]		424	427	−0.7
Local Sales Tax[c]	1%, 2%	5,974	6,700	−10.8
State and Local Total		**59,467**	**52,556**	**13.2**

NOTE: Because of rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Less than $500.
[c]Estimated.
[d]Fiscal year ending June 30.

Arkansas Department of Finance and Administration

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**846**	**784**	**8.0**
Excise Taxes		**16,870**	**15,735**	**7.2**
Spirits	$2.50/gal.	7,127	6,623	7.6
Wine	$0.75/gal.	797	732	8.9
Beer 3.2% or Less	$5.00/bbl.	—	—	—
Beer 3.2%-5%	$7.50/bbl.	8,905	8,305	7.2
Malt Liquor	$0.20/gal.	17	51	−67.8
Native Brandy	$1.00/gal.	—	—	—
Native Wine	$0.05/gal.	23	24	−1.2
Sales Taxes[a]		**10,313**	**8,971**	**15.0**
General Retail[b]	3%	8,187	7,078	15.7
Mixed Drink Tax	10%	2,125	1,893	12.2
Other Taxes		**3,065**	**2,856**	**7.3**
Wine and Spirits Excise	3%	2,527	2,350	7.5
Wine Enforcement	$0.05/case	31	30	5.2
Spirits Enforcement	$0.20/case	210	199	5.4
Beer Enforcement	$0.25/bbl.	297	277	7.2
State Total		**31,094**	**28,346**	**9.7**
Local Taxes				
Local License Fees		**423**	**464**	**−8.9**
State and Local Total		**31,517**	**28,810**	**9.4**

NOTE: Because of rounding, detail may not add to total.
[a]Gross receipts tax; estimated.
[b]Includes all beer over 3.2%.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

General Sales Tax
3% of proceeds from retail sales, including alcohol beverages.

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers, and retailers previously licensed by the state; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of state permits, the fees not to exceed one-half the corresponding state fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, LIQUOR, AND WINE LICENSE FEES, AND RETAIL BEER LICENSE FEES: To general revenue of State. ADDITIONAL TAX OF 20¢ PER CASE AND ONE-HALF OF RETAIL BEER LICENSE FEES: To Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws. SPECIAL 3% SALES TAX: To Public Institutions Fund. SPECIAL INSPECTION FEES: To Alcoholic Beverage Control Fund.

CALIFORNIA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 4¾% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1¼% collected by state, which goes to cities and counties.

Allocation of Revenues
LICENSE FEES: 10% of annual fees and offers in compromise to State General Fund, remainder to cities and counties from which collected. 100% of original license fees on retail licenses and service charges to State General Fund. EXCISE AND SALES TAXES to State General Fund.

California Department of Alcohol Beverage Control
and
California State Board of Equalization

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**25,271**	**25,059**	**0.8**
Excise Taxes		**141,895**	**138,951**	**2.1**
Spirits 100° or Less	$2.00/gal.	114,594[b]	113,251[b]	1.2
Spirits Over 100°	$4.00/gal.			
Wine 14% or Less	$0.01/gal.	888	824	7.8
Wine Over 14%	$0.02/gal.	171	186	−8.1
Champagne and Sparkling Wine	$0.30/gal.	2,131	1,962	8.6
Beer	$1.24/bbl.	24,111	22,728	6.1
Sales Taxes[c]	4¾%	**265,380**	**247,000**	**7.4**
Other Taxes				
Miscellaneous Income		**1,364**	**1,002**	**36.1**
State Total		**433,911**	**412,012**	**5.3**
Local Taxes				
Local Sales Tax[c]	1%, 1¼%	**69,800**	**65,000**	**7.4**
State and Local Total		**503,711**	**477,012**	**5.6**

NOTE: Because of rounding, detail may not add to total.
[a]Fiscal year.
[b]Breakdown not available; figures represent all spirits.
[c]Estimated; cities 1%, counties 1¼%. Retailers are able to credit their city tax against the county tax, if the city has also made a contract with them for collection of the tax.

Colorado Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**2,162**	**2,056**	**5.2**
Excise Taxes		**24,137**	**22,754**	**6.1**
Spirits	$2.16/gal.	15,740	14,807	6.3
Wine Over 14%	$0.36/gal.	273	246	10.9
Wine 14% or Less	$0.24/gal.	1,800	1,670	7.8
Beer	$0.08/gal.	6,325	6,031	4.9
Native Wine 14% or Less	$0.02/gal.	—	—	—
Native Wine Over 14%[a]	$0.04/gal.	—	—	—
Sales Taxes[b]	3%	**27,531**	**23,683**	**16.2**
Other Taxes		**0**	**0**	**—**
State Total		**53,830**	**48,493**	**11.0**
Local Taxes				
Local Sales Tax[c]		**24,100**	**20,741**	**16.2**
State and Local Total		**77,930**	**69,234**	**12.6**

NOTE: Because of rounding, detail may not add to total.
[a]New Tax, effective 7/1/77—1/1/83, in lieu of the gallonage tax on wine.
[b]General retail; estimated.
[c]Estimated.

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES, TOWNS, and COUNTIES are required to collect license fees from all classes of state-licensed retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 85% to Old Age Pension Fund, and 15% to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive state administration.

General Sales Tax
7.5% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: to State General Fund.
EXCISE TAXES: to State General Fund.

Connecticut Tax Department
and
Department of Liquor Control

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**5,717**	**5,593**	**2.2**
Excise Taxes		**25,613**	**25,702**	**–0.3**
Spirits and Alcohol	$2.50/gal.	18,465	18,391	0.4
Wine Over 21%	$0.625/gal.	240	228	5.2
Wine 21% or Less	$0.25/gal.	1,999	1,849	8.1
Beer	$2.50/bbl.	4,908	5,234	–6.2
Sales Taxes[b]	7%–7.5%	**49,800**	**44,100**	**12.9**
Other Taxes		**439**	**362**	**21.3**
State Total		**81,569**	**75,757**	**7.7**
Local Taxes		**—**	**—**	**—**
State and Local Total		**81,569**	**75,757**	**7.7**

NOTE: Because of rounding, detail may not add to total.
[a]Fiscal year ending June 30.
[b]Estimated; 7.5% effective Jan. 1, 1980.

Delaware Alcoholic Beverage Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**416**	**404**	**3.0**
Excise Taxes		**4,728**	**4,602**	**2.7**
Spirits Over 25%	$2.25/gal.	3,238	3,250	−0.4
Spirits 25% or Less	$1.50/gal.	77	77	0.1
Wine	$0.40/gal.	504	379	33.0
Beer	$2.00/bbl.	929	919	1.1
Credits		−20	−23	—
Sales Taxes		**0**	**0**	**—**
Other Taxes		**51**	**40**	**29.7**
[illegible]e Charges		35	28	24.1
[illegible] Court Costs		17	12	43.0
State Total		**5,196**	**5,045**	**3.0**
Local Taxes		**0**	**0**	**—**
State and Local Total		**5,196**	**5,045**	**3.0**

NOTE: Because of rounding, detail may not add to total.

Method of Control
LICENSE: Exclusive state administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for statewide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
6% general sales tax on package sales of alcohol beverages and 8% general sales tax on on-premise sales of alcohol beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To Treasury of United States for general District purposes, except that 6% of all license fees appropriated for treatment and rehabilitation of alcoholics.

District of Columbia Department of Finance and Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,592**	**1,207**	**31.9**
Excise Taxes		**7,800**	**8,109**	**−3.8**
Spirits	$1.50/gal.	5,770	6,049	−4.6
Wine 14% or Less	$0.15/gal.	483	466	3.7
Wine Over 14%	$0.33/gal.	190	212	−10.5
Champagne and Sparkling Wine	$0.45/gal.	117	116	1.0
Beer	$2.25/bbl.	1,240	1,265	−2.0
Sales Taxes[a]	6%, 8%	**12,691**	**12,847**	**−1.2**
Other Taxes		**0**	**0**	**—**
District Total		**22,083**	**22,163**	**−0.4**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated. 6% off-premise sale; 8% on-premise.

Florida Department of Business Regulation
Division of Alcoholic Beverages and Tobacco

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**14,082**	**13,665**	**3.0**
Excise Taxes		**283,788**	**267,544**	**6.1**
Spirits Under 14% (Imp.)	$1.75/gal.	681	642	6.0
Spirits 14%-48% (Imp.)	$4.75/gal.	117,776	112,801	4.4
Spirits 14%-48% (Dom.)	$2.39/gal.	2,998	2,709	10.7
Spirits Over 48% (Imp.)	$9.53/gal.	389	335	16.1
Spirits Over 48% (Dom.)	$4.75/gal.	25	20	24.5
Wine Under 14% (Imp.)	$1.75/gal.	32,667	28,896	13.0
Wine Under 14% (Dom.)	—[a]	0	16[a]	—
Wine 14% & Over (Imp.)	$2.43/gal.	2,925	3,025	−3.3
Wine 14% & Over (Dom.)	—[a]	0	67[a]	—
Champagne & Sparkling Wine (Imp.)	$3.50/gal.	4,296	3,637	18.1
Beer	$0.40/gal.	122,029	115,395	5.7
Sales Tax[b]	4%	**108,500**	**95,192**	**14.0**
Other Taxes				
Miscellaneous Income		**206**	**238**	−13.7
State Total		**406,575**	**376,640**	**7.9**
Local Taxes		**0**	**0**	**—**
State and Local Total		**406,575**	**376,640**	**7.9**

NOTE: Because of rounding, detail may not add to total.
[a]Excise tax on domestic wines removed effective July 1, 1979. Before that date the tax was $0.875 per gallon for under 14% and $1.22 for 14% and over.
[b]Estimated.

Method of Control
LICENSE: State and county participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: 4% of gross receipts, including alcohol beverages.

Allocation of Revenues
STATE LICENSE FEES AND TAXES: To General Revenue Fund. License fees based on population per county are collected by the Department of Business Regulation, Division of Alcoholic Beverages and Tobacco. 24% of the license tax is returned to the county and 38% to the incorporated cities and towns. 38% to General Revenue Fund.

GEORGIA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3% of retail sales including alcohol beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive state license for whiskey, beer, or wine.

Allocation of Revenues
ALL STATE LIQUOR REVENUES: to State General Fund. BEER AND WINE REVENUES: to support of public schools except an amount not to exceed 3% for enforcement. COUNTY AND MUNICIPAL LICENSE FEES: retained locally.

Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**972**	**974**	**-0.2**
Excise Taxes		**96,072**	**90,133**	**6.6**
Spirits (Dom.)	$ 1.875/gal.	4,109	3,192	28.8
Spirits (Imp.)	$ 3.75/gal.	36,007	32,986	9.2
Alcohol (Dom.)	$ 2.625/gal.	18	19	-6.0
Alcohol (Imp.)	$ 5.25/gal.	118	360	-67.1
Wine Under 14% (Dom.)	$ 0.40/gal.	3	4	-16.1
Wine Under 14% (Imp.)	$ 1.50/gal.	7,565	6,841	10.6
Wine 14% and Over (Dom.)	$ 1.00/gal.	80	93	-13.7
Wine 14% and Over (Imp.)	$ 2.50/gal.	2,260	2,004	12.7
Beer	$10.00/bbl. $ 0.045/12 oz.	45,912	44,635	2.9
Sales Taxes[a]	3%	**29,500**	**28,700**	**2.8**
Other Taxes				
Miscellaneous Income		**396**	**246**	**61.0**
State Total		**126,940**	**120,053**	**5.7**
Local Taxes[a]		**79,021**	**71,164**	**11.0**
License Fees		18,744	17,132	9.4
Excise Taxes		60,277	54,033	11.6
State and Local Total		**205,961**	**191,218**	**7.7**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.

Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		—[a]	—[a]	—
Excise Taxes[b]				
Wholesale Ad Valorem	20%	8,538	17,772	−52.0
Sales Taxes[b,c]		2,809	5,852	−52.0
Retail Tax	4%	2,596	5,408	−52.0
Wholesale Tax	0.5%	213	444	−52.1
Other Taxes				
Penalties and Interest		27	27	−2.2
State Total		11,374	23,651	−51.9
Local Taxes				
Local License Fees[d]		2,700	2,273[r]	18.8
County of Maui		465	387[r]	20.0
County and City of Honolulu		1,712	1,382	23.9
County of Hawaii		332	331[r]	0.3
County of Kauai		192	173[r]	10.9
State and Local Total		14,074	25,924[r]	−45.7

NOTE: Because of rounding, detail may not add to total.
[a]Less than $500.
[b]Major part of revenues held in escrow pending a court decision because liquor law has been challenged by some dealers. Escrow revenues not included. Excise and sales tax revenues for 1980 are very low as a result but are subject to future collection.
[c]Gross receipts; estimated.
[d]Fiscal year ending June 30.
[r]Revised.

Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcohol beverages. WHOLESALERS' TAX (gross income): ½ of 1% gross receipts including alcohol beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocation of Revenues
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
MANDATORY INCREASE of 1% in price of liquor sold by state dispensaries credited to Liquor Law Enforcement Fund.

SURTAX: State license fees and excise taxes: to State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7½% to incorporated and specially chartered cities of the state according to population; $400,000 to Alcoholism Treatment Fund; $1,000,000 to incorporated and specially chartered cities in proportion and manner provided above and according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES and PER BARREL TAX: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Idaho State Liquor Dispensary
and
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**13,091**	**12,758**	**2.6**
Gross Sales[a]		40,573	38,728	4.8
Discounts		52	48	10.1
Net Sales		40,520	36,681	4.8
Cost of Goods		23,043	21,837	5.5
Gross Profit		17,478	16,844	3.8
Cost of Operation		4,387	4,086	7.3
License Fees[b]		**907**	**812**	**11.7**
Excise Taxes		**4,174**	**4,117**	**1.4**
Beer	$4.65/bbl.	3,516	3,465	1.5
Wine	$0.45/gal.	658	652	0.8
Sales Taxes[c]	3%	**2,888**	**2,849**	**1.4**
Other Taxes				
Miscellaneous Income		**616**	**274**	**124.8**
State Total		**21,677**	**20,811**	**4.2**
Local Taxes				
Local License Fee[d]		**887**	**885**	**0.2**
State and Local Total		**22,564**	**21,696**	**4.0**

NOTE: Because of rounding, detail may not add to total.
[a]Includes 15% surcharge on goods sold at State Liquor Dispensary.
[b]Calendar year.
[c]General retail; estimated.
[d]Estimated.

Illinois Department of Revenue
and
Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,553**	**1,132**	**37.2**
Excise Taxes		**76,659**	**76,978**	**−0.4**
Spirits	$2.00/gal.	49,946	50,965	−2.0
Wine 14% or Less	$0.23/gal.	4,297	3,931	9.3
Wine Over 14%	$0.60/gal.	2,477	2,696	−8.1
Beer	$0.07/gal.	19,939	19,386	2.9
Sales Taxes[a]	4%	**105,400**	**97,300**	**8.3**
Other Taxes[b]		**103**	**103**	**0.2**
State Total		**183,716**	**175,513**	**4.7**
Local Taxes		**64,049**	**62,235**	**2.9**
Cook County Liquor Tax[c]		22,242	22,695	−2.0
License Fees				
Chicago		9,427	9,320	1.1
Other[d]		5,980	5,920	1.0
Local Sales Tax	1%[e]	26,400	24,300	8.6
State and Local Total		**247,764**	**237,748**	**4.2**

NOTE: Because of rounding, detail may not add to total.
[a]Occupational retail sales tax; estimated.
[b]Calendar year. 1979 legislation gave fining power to Liquor Control Commission.
[c]Tax rates per gallon are spirits, $1.00; wine up to 14%, 12¢; wine over 14%, 30¢; and beer, 4¢.
[d]Estimated.
[e]Municipal and County Retailers' Occupation Tax administered by the state. City of Chicago levies an additional 1% sales and use tax collected by the city.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers' Occupation Tax—4% of gross receipts including alcohol beverages to General Fund. In addition, a 1% Retailers' Occupation Tax collected by the state from municipalities, cities and counties of which the state retains 2% to cover administrative expenses, the remainder going to County and Municipal Retailers' Occupation Tax Fund.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: No provision, presumably to State General Fund. STATE SALES TAX: To Occupational Tax Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and county participation.

General Sales Tax
Liquors subject to gross income tax—wholesaler and retailer, 0.35% ($1,000 exempt). 4% general retail sales tax.

Allocation of Revenues
PERMIT FEES (except for retail permits, dancing permits, and permits to bartenders, waiters, etc.) to State General Fund. RETAIL PERMIT FEES: 1/3 to school taxing units based on average attendance, 2/3 to county and city general funds in proportion to permit fees paid by such units. ADDITIONAL FEE of $30 on all retail permits to Commission on Alcoholism. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, ABC Administration and Enforcement and Pension Relief Fund. ENFORCEMENT TAX, DANCING PERMIT FEES AND PERMITS TO BARTENDERS, WAITERS, ETC., to special fund for administration and enforcement of ABC act.

Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**5,812**	**5,662**	**2.6**
Excise Taxes		**34,118**	**32,080**	**6.4**
Spirits and Wine				
21% and Over	$2.62/gal.	20,821	19,410	7.3
Wine Under 21%[b]	$0.45/gal.	2,346	2,207	6.3
Beer	$0.095/gal.	10,950	10,463	4.7
Sales Taxes Total		**43,900**	**39,700**	**10.6**
Sales Tax[c]	4%	38,500	34,700	11.0
Gross Income Tax[c]	0.3625%-0.35%	5,400	5,000	8.0
Other Taxes		**0**	**0**	**—**
State Total		**83,829**	**77,442**	**8.2**
Local Taxes		**0**	**0**	**—**
State and Local Total		**83,829**	**77,442**	**8.2**

NOTE: Because of rounding, detail may not add to total.
[a]Includes fines, penalties, and miscellaneous.
[b]Includes mixed beverages.
[c]Estimated.

Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**35,376**	**36,209**	**−2.3**
Gross Sales		127,365	122,319	4.1
Refunds		117	269	−56.5
Net Sales		127,482	122,588	4.0
Cost of Goods		76,037	73,171	3.9
Gross Profit		51,445	49,417	4.1
Cost of Operation		16,070	13,209	21.7
License Fees		**5,226**[a]	**5,104**[a]	**2.4**
Excise Taxes				
Beer	$4.34/bbl.	**9,898**	**10,146**	**−2.4**
Sales Taxes		**17,160**	**12,991**	**32.1**
State Store Sales	3%	2,539	2,403	5.7
Other Sales[b]	3%	14,622	10,588	38.1
Other Taxes		**6,949**	**6,428**	**8.1**
Miscellaneous Income		522[c]	71	637.1
Sales to On-Premise Licensees	15%	6,427	6,357	1.1
State Total		**74,609**	**70,877**	**5.3**
Local Taxes		**0**	**0**	**—**
State and Local Total		**74,609**	**70,877**	**5.3**

NOTE: Because of rounding, detail may not add to total.
[a]Beer license revenue estimated. Data no longer available from Iowa Beer and Liquor Control Department.
[b]Estimated.
[c]Includes $483,633 from liquor bottle deposit collection at the rate of 5¢/bottle.

Method of Control
Spirits and wine sold exclusively through state-owned retail stores. Retail sale of beer is licensed.

General Sales Tax
RETAIL SALES TAX (Consumers' Sales Tax): 3% of gross receipts from all sales of tangible personal property sold at retail in the state to consumers or users, including spirits, wine, and beer.

Local Collection
COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues
STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and operating and administrative expenses are disbursed; whenever such Fund exceeds $1,500,000, excess transferred to General Fund to reduce general state tax levy. Semiannually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and towns issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX: to general fund.

KANSAS

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the state fees, and are required by the Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the county and incorporated city governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. After depositing a sufficient amount to maintain $10,000 in the Cereal Malt Beverage Tax Refund Fund, the remainder is credited 100% to the General Revenue Tax Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited to the State General Fund.

Kansas Department of Revenue
Alcoholic Beverage Control Division
and
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,002**	**879**	**14.0**
Excise Taxes		**17,253**	**17,070**	**1.1**
Alcohol and Spirits	$2.50/gal.	7,742	7,747	−0.1
Wine Over 14%	$0.75/gal.	133	153	−12.6
Wine 14% or Less	$0.30/gal.	461	421	9.7
Beer Over 3.2%	$0.18/gal.	3,949	3,640	8.5
Beer 3.2% or Less	$0.18/gal.	4,966	5,110	−2.8
Sales Tax		**10,541**	**10,040**	**5.0**
Sales Tax[a]	3%	3,201	3,344	−4.3
Enforcement Tax[b]	4%	7,340	6,696	9.6
Other Taxes				
Miscellaneous Income		**89**	**104**	**−14.9**
State Total		**28,885**	**28,094**	**2.8**
Local Taxes[c]		**418**	**382**	**9.4**
License and Permit Fees		200	182	9.9
Local Sales Tax	.5%	218	200	9.0
State and Local Total		**29,303**	**28,476**	**2.9**

NOTE: Because of rounding, detail may not add to total.
[a]General retail. Applies to beer 3.2% or less.
[b]Applies to all alcohol beverages over 3.2%.
[c]Estimated.

Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,384**	**1,325**	**4.4**
Excise Taxes		**15,959**	**15,967**	**−0.1**
Spirits	$1.92/gal.	9,698	9,821	−1.3
Wine	$0.50/gal.	1,085	1,035	4.8
Beer	$2.50/bbl.	5,176	5,110	1.3
Sales Taxes[a]	5%	**19,400**	**18,400**	**5.4**
Other Taxes		**2,625**	**2,444**	**7.4**
Ad Valorem Tax	$0.45/$100	2,533	2,350	7.7
Wholesaler Tax	$0.05/case	92	93	−1.6
State Total		**39,367**	**38,136**	**3.2**
Local Taxes		**4,982**	**4,949**	**0.7**
Local License Fees[b]		1,882	1,949	−3.4
Ad Valorem Tax[c]		3,100	3,000	3.3
State and Local Total		**44,349**	**43,085**	**2.9**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.
[b]Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.
[c]Includes city, school district, and county revenue; estimated.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
A 5% general retail sales (gross receipts) tax became effective 4/1/68. Proceeds monthly to pay veterans' bonus; surplus, if any, to General Fund.

Local Collections
INCORPORATED CITIES may issue licenses to manufacturers, wholesalers, and retailers of alcohol beverages not exceeding twice the amounts for corresponding state licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding $200; brewers and distillers license fee may not exceed $500; and COUNTIES in which traffic in alcohol beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the state. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the state retail license taxes levied by counties and incorporated cities.

Allocation of Revenues
STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY MUNICIPAL AND SCHOOL DISTRICT AND AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE): State, parish (county), and municipal participation.

General Sales Tax
3% retail selling price including alcohol beverages.

Local Collections
PARISHES AND MUNICIPALITIES, as well as the state, may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOL CONTENT TAXES: Collector shall withhold $150,000 for administration and enforcement of the Act, the remainder to be credited to Revenue Sharing Account except for $700,000 per year to be credited to the city of New Orleans. LOW ALCOHOL CONTENT TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to Special Fund for Veterans' Bonus and any residue to the General Fund.

Louisiana Department of Revenue and Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**2,142**	**2,014**	**6.3**
Excise Taxes		**51,838**	**50,868**	**1.9**
Spirits	$ 2.50/gal.	20,171	19,735	2.2
Sparkling Wine	$ 1.58/gal.	499	436	14.4
Still Wine Under 14%	$ 0.11/gal.	517	469	10.2
Still Wine 14% to 24%	$ 0.21/gal.	516	324	59.1
Still Wine Over 24%	$ 1.58/gal.	0	0	—
Beer	$10.00/bbl.	30,136	29,904	0.8
Sales Taxes[a]	3%	**25,900**	**23,200**	**11.6**
Other Taxes				
Miscellaneous Income		**0**	**1**	—
State Total		**79,881**	**76,083**	**5.0**
Local Taxes		**23,672**	**21,450**	**10.4**
Beer Tax[b]	$ 1.50/bbl.	4,691	4,370	7.3
License and Permit Fees[b]		1,681	1,580	6.4
Sales Tax[c]		17,300	15,500	11.6
State and Local Total		**103,553**	**97,533**	**6.2**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.
[b]Parishes and municipalities authorized to levy a $1.50 per 31-gallon barrel tax that the Department of Revenue collects and reimburses to the parishes and municipalities.
[c]Estimated; tax rate varies from 1% to 3% in parishes and municipalities that levy a tax.

Maine Bureau of Alcoholic Beverages
and
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**19,779**	**19,301**	**2.5**
Gross Sales		60,154	56,520	6.4
Returns		68	27	152.7
Net Sales		60,087	56,493	6.4
Cost of Goods		36,116	33,615	7.4
Gross Profit		23,971	22,878	4.8
Cost of Operation		4,192	3,578	17.2
License Fees		**1,295**	**1,236**	**4.7**
Excise Taxes		**6,977**	**6,768**	**3.1**
Table Wine[a]	$0.30/gal.	587	548	7.1
Sparkling Wine	$1.00/gal.			
Beer[a]	$0.25/gal.	6,390	6,220	2.7
Sales Taxes[b]	5%	**4,800**	**4,700**	**2.1**
Other Taxes		**133**	**155**	**-13.9**
I.D. Cards[c]	$ 2.00	16	5	236.6
Spirits and Wine		66	100	-33.7
Beer—Filing Fees	$10.00	37	37	1.2
Beer—Amusement Permits[b]	$10.00	8	8	0
Wine—Label Registration		6	6	4.4
State Total		**32,984**	**32,160**	**2.6**
Local Taxes		**0**	**0**	**—**
State and Local Total		**32,984**	**32,160**	**2.6**

NOTE: Because of rounding, detail may not add to total.
[a]Imported from other states.
[b]Estimated.
[c]Effective Oct. 24, 1977, legal minimum drinking age raised from 18 years to 20; fee for an I.D. card raised from $1 to $2.

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) are sold only through state-owned retail stores; licensed retailers may sell wine under 14% and beer.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE STORE PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, county, and municipal participation. County dispensaries in Dorchester, Garrett, Hartford, Montgomery, Somerset, Wicomico and Worchester Counties. (See below.)

General Sales Tax
5% retail price of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE, AND CITY OF ANNAPOLIS collect license fees from retailers. In addition seven counties—Dorchester, Hartford, Montgomery, Somerset, Wicomico, Worchester, and Garrett—operate county dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen percent of alcohol by volume except in Montgomery County where they may sell any alcohol beverages. Hartford and Somerset Counties have monopoly sale of all alcohol beverages except beer. Montgomery County has an absolute monopoly of the wholesale and distribution of all alcohol beverages within said county and operates 21 county retail stores. Garrett County has a tax on beer of 2¢ per 12-ounce and 5⅓¢ per 32-ounce container.

Allocation of Revenues
LICENSE FEES, PERMIT FEES, AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon, which is distributed to the counties and Baltimore City, based upon deliveries made to retail outlets within the respective counties and city. BEER EXCISE TAX to General Fund, with the exception of 4½¢ per gallon less expenses which is distributed to the counties and Baltimore City based upon deliveries made to retail outlets within the respective counties and city. COUNTY LICENSE FEES: To counties and municipalities for general purposes; in Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Hartford, Montgomery, Somerset, Wicomico, and Worchester Counties, to Debt Service or to General Fund of the county. In Garrett County, the profit from the tax on beer is allocated to General Fund of the county. 5% (effective 6/1/77) RETAIL SALES TAX: To General Fund of the state.

Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**246**	**255**	**-3.5**
Excise Taxes		**29,228**	**28,980**	**0.9**
Spirits	$1.50/gal.	16,673	16,636	0.2
Wine	$0.40/gal.	3,296	3,161	4.2
Beer	$0.09/gal.	9,259	9,182	0.8
Sales Taxes[a]	5%	**47,500**	**43,000**	**10.5**
Other Taxes				
Miscellaneous Income		**37**	**38**	**-0.9**
State Total		**77,011**	**72,272**	**6.6**
Local Taxes		**10,748**	**10,798**	**-0.5**
County Dispensary Profits[b]		7,351	7,327	0.3
License Fees[c]				
Baltimore City		946	1,017	-7.0
Annapolis		74	68	7.5
Counties		2,377	2,386	-0.4
State & Local Total		**87,759**	**83,070**	**5.6**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.
[b]Include Garrett County beer tax at $0.21⅓/gal.
[c]Fiscal year ending April 30.

Massachusetts Department of Revenue
and
Massachusetts Alcoholic Beverage Control Commission

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**558**[a]	**520**	**7.3**
Excise Taxes		**80,956**	**80,458**	**0.6**
Spirits Over 50%[c]	$4.05/gal.	146	156	−6.3
Spirits Over 15% to 50%	$4.05/gal.	55,712	55,912	−0.3
Spirits 15% or Less	$1.10/gal.	279	333	−16.1
Alcohol[c]	$4.05/gal.	4	4	0.3
Wine	$0.55/gal.	8,431	7,861	7.2
Sparkling Wine	$0.70/gal.	589	538	9.5
Beer	$3.30/bbl.	15,794	15,653	0.9
Cider	$0.03/gal.	—[b]	—[b]	2.6
Sales Taxes[a]		**20,470**	**20,845**	**−1.8**
Meal and Alcohol Beverage Tax[d]	5%	20,400	20,700	−1.4
Gross Receipts Tax	0.57%	70	145	−51.8
Other Taxes		**67**	**102**	**−34.2**
Late Filing Penalties		20	10	96.6
Miscellaneous Income[a]		—[b]	—[b]	—
Fines in Lieu of Suspension		47	92	−48.9
State Total		**102,051**	**101,925**	**0.1**
Local Taxes		**4,815**	**4,928**	**−2.3**
License Fees				
Boston		1,510	1,573	−4.0
Worcester		304	355	−14.2
Other[e]		3,000	3,000	0
State and Local Total		**106,865**	**106,853**	*

NOTE: Because of rounding, detail may not add to total.
[a]Fiscal year ending June 30.
[b]Less than $500.
[c]Per proof gallon.
[d]On-premise; estimated.
[e]Estimated.
*Less than 0.05%.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcohol beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: All to General Fund. LOCAL LICENSE FEES: Retained locally.

MICHIGAN

Method of Control
Distilled spirits and wine over 16% alcohol are sold only through state-owned retail stores and private licensees called "specially designated distributors;" licensed retailers may sell wine under 16% and beer. Licenses for on-premise consumption of spirits may be issued only with the approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the state, including sales of alcohol beverages.

Allocation of Revenues
STATE STORE PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES, AND TRANSFER FEES: to State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption deposited to Liquor Purchase Revolving Fund. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care, and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, 0.6 of 1% to local government, 1% to General Fund.

Michigan Liquor Control Commission

Fiscal Year Ending Sept. 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**65,334**	**63,291**	**3.2**
Gross Sales		478,868	453,188	5.7
Discounts		73,181	67,720	8.1
Net Sales		405,687	385,568	5.2
Cost of Goods		318,919	303,054	5.2
Gross Profit		86,768	82,414	5.3
Cost of Operation		21,434	19,123	12.1
License Fees		**11,275**	**11,109**	**1.5**
Excise Taxes		**94,607**	**91,839**	**3.0**
Liquor	4%	18,585	17,565	5.8
Specific Tax on Liquor	4%	18,585	17,565	5.8
Off-Premise Liquor[a]	1%-1.85%	6,707	6,274	6.9
Wine From Michigan Grapes	$0.04/gal.	6,843	6,473[b]	5.7
All Other Wine	$0.50/gal.			
Beer	$6.30/bbl.	43,887	43,962	-0.2
Sales Taxes[c]	4%	**77,700**	**72,500**	**7.2**
Other Taxes				
Miscellaneous Income		407	261	55.9
State Total		**249,323**	**239,000**	**4.3**
Local Taxes		**0**	**0**	**—**
State and Local Total		**249,323**	**239,000**	**4.3**

NOTE: Because of rounding, detail may not add to total.
[a]Increase effective Aug. 1, 1978.
[b]Breakdown not available; figure represents all wines.
[c]Estimated.

Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**395**	**329**	**20.1**
Excise Taxes		**53,999**	**52,853**	**2.2**
Spirits	$4.39/gal.	39,999	39,075	2.4
Wine, Sparkling[b]	$3.08-$1.50/gal.	781	1,172	-33.4
Wine 21% to 24%	$1.58/gal.	—[c]	—[c]	-72.5
Wine 14% to 21%	$0.79/gal.	537	586	-8.2
Wine Under 14%	$0.27/gal.	1,280	1,203	6.4
Beer Over 3.2%	$4.00/bbl.	10,545	9,933	6.2
Beer 3.2% or Less	$2.00/bbl.	858	884	-3.0
Sales Taxes[d]	4%	**37,200**	**35,000**	**6.3**
Other Taxes		**608**	**586**	**3.9**
State Total		**92,203**	**88,768**	**3.9**
Local Taxes		**18,797**	**17,644**	**6.5**
Municipal Liquor Stores[e]		11,515	10,704	7.6
Retail Licenses—Liquor		6,532	6,190	5.5
Retail Licenses—3.2% Malt Beverages[f]		750	750	0
State and Local Total		**111,000**	**106,412**	**4.3**

NOTE: Because of rounding, detail may not add to total.
[a]License fees include permits and I.D. cards.
[b]Change from $3.08/gal. to $1.50/gal. effective July 1, 1979.
[c]Less than $500.
[d]General retail; estimated.
[e]Calendar year. Operating income retained by municipalities.
[f]Estimated.

Method of Control
LICENSE: State, county, city, township participation.

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcohol beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores," with revenues retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: To Municipal General Fund.

MISSISSIPPI

Method of Control
STATE, COUNTY, AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale sale of alcohol beverages over 4% (by weight). STATE LICENSING of retail sale of alcohol beverages over 4% (by weight), off-premise and on-premise.

Sales Tax
GENERAL SALES TAX, 5% of gross retail sales of alcohol beverages; ADDITIONAL TAX ON SPIRITS AND WINE 3% (effective 8/1/77): Collected at the time of purchase and deposited in the State Treasury for the "Alcoholism, Treatment, and Rehabilitation Fund."

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50%; corresponding state taxes on retailers and wholesalers of alcohol beverages not over 4%; mandatory municipal and county fee equal to state permit fee imposed on permittees of beverages over 4%.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES, AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

Mississippi State Tax Commission
Alcoholic Beverage Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**14,227**	**13,608**	**4.6**
Gross Sales		98,395	90,033	9.3
Discounts		0	0	—
Net Sales		98,395	90,033	9.3
Cost of Sales		82,688	75,377	9.7
Gross Profit		15,707	14,656	7.2
Cost of Operation		1,479	1,048	41.1
License Fees		**2,810**	**2,200**	**27.7**
Excise Taxes		**30,649**	**29,643**	**3.4**
Spirits	$2.50/gal.			
Wine	$0.35/gal.	10,459[a]	10,083[a]	3.7
Sparkling Wine	$1.00/gal.			
Beer and Light Wine	$0.4268/gal.	20,190	19,560	3.2
Sales Taxes		**23,221**	**21,035**	**10.4**
Wholesale[b]	5%	13,169	11,864	11.0
General Retail[b]	5%	7,600	6,822	11.4
Alcohol Abuse Tax	3%	2,452	2,348	4.4
Other Taxes				
Miscellaneous Income		**14**	**702**	**−98.0**
State Total		**70,922**	**67,187**	**5.6**
Local Taxes				
Local Fines		**118**	**128**	**−8.3**
State and Local Taxes		**71,040**	**67,316**	**5.5**

NOTE: Because of rounding, detail may not add to total.
[a]Combined revenue; breakdown not available.
[b]Estimated; retailer gets credit for the tax paid to the wholesaler.

Missouri Department of Public Safety
Division of Liquor Control
and
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,825**	**1,792**	**1.9**
Excise Taxes		**24,959**	**25,014**	**−0.2**
Spirits	$2.00/gal.	15,996	16,250	−1.6
Wine	$0.30/gal.	1,784	1,757	1.5
Malt Beverages[a]	$0.06/gal.	7,179	7,007	2.5
Sales Taxes[b]	3.125%	**29,100**	**27,100**	**7.4**
Other Taxes		**0**	**0**	**—**
State Total		**55,884**	**53,905**	**3.7**
Local Taxes		**6,750**	**6,360[r]**	**6.1**
License and Permit Fees				
Kansas City		379[c]	362	4.5
St. Joseph[c]		43	44	−1.1
St. Louis		498	494[r]	0.8
Others[b]		1,130	1,110	1.8
Local Sales Tax[c]	0.5%-1%	4,700	4,350	8.0
State and Local Total		**62,634**	**60,266[r]**	**3.9**

NOTE: Because of rounding, detail may not add to total.
[a]Malt beverage inspection and gauging fee.
[b]Estimated.
[c]Calendar year.
[r]Revised.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3.125% gross retail sales including alcohol beverages effective 7/1/77.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding state fees from all state licensees, including retailers of non-intoxicating (3.2% alcohol by weight) beer; MUNICIPAL CORPORATIONS collect license fees not exceeding 1½ times the corresponding state fees from all state licensees, including manufacturers, wholesalers, and retailers of non-intoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES, AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal treasuries.

MONTANA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned stores; licensed retailers may sell table wine and beer. Applications for on-premise sale licenses must be accompanied by written approval of respective county, city, or town authorities. Retail licenses regulated by a quota system determined on the basis of population.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding five-eighths of the corresponding state fees for "all beverages" license or 100% of the fee for a beer or beer-and-wine license collected from such licensee.

Allocation of Revenues
LIQUOR LICENSE TAX: ⅓ to incorporated cities and towns, ⅓ to state alcoholism treatment programs, 2/7 to county alcoholism treatment programs, and 1/21 for counties' general use. LIQUOR EXCISE TAX: To State General Fund. BEER TAX: 3/8 to incorporated cities and towns, ¼ to state alcoholism treatment programs. STATE LICENSE FEES: To State General Fund. STATE NET PROFITS: To State General Fund.

Montana Department of Revenue
Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit (Merchandising Operations)		**6,202**	**7,780**[r]	**−20.3**
Gross Sales[a]		48,970	56,350[r]	−13.1
Discounts		913	1,142	−20.0
Taxes		9,548	11,360	−16.0
Net Sales		38,508	43,848	−12.2
Cost of Goods		26,832	30,837[r]	−13.0
Gross Profit		11,676	13,011[r]	−10.3
Cost of Operation		5,473	5,231[r]	4.6
License Fees[b]		**1,160**	**356**	**225.6**
Excise Taxes		**14,207**	**14,564**	**−2.4**
Spirits and Wine (Retail)	26%	9,368	11,360	−17.5
Table Wine[c]	$0.757/gal.	1,595	0	*
Beer	$4.00/bbl.	3,244	3,204	1.3
Sales Taxes		**0**	**0**	**—**
Other Taxes				
Miscellaneous Income		**102**	**70**	**45.6**
State Total		**21,671**	**22,770**[r]	**−4.8**
Local Taxes		**267**	**258**[r]	**3.3**
License Fees				
Great Falls		58	59	−0.2
Butte		38	35[r]	9.5
Other[d]		170	165	3.3
State and Local Total		**21,938**	**23,029**[r]	**−4.7**

NOTE: Because of rounding, detail may not add to total.
[a]Includes taxes.
[b]Change in accounting procedure. License receipts are now reported in the year for which license is issued, rather than when fees received.
[c]New tax on table wine (20¢ liter or 75.7¢/gal.), effective July 1, 1979.
[d]Estimated.
*Increase not comparable.
[r]Revised.

Nebraska Liquor Control Commission
and
Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**163**	**144**	**12.9**
Excise Taxes[a]		**12,763**	**12,112**	**5.4**
Spirits	$2.25-$2.50/gal.	6,582	6,148	7.1
Wine 14% or Less	$0.85-$0.55/gal.	1,101	1,337	−17.6
Wine Over 14%	$0.85-$1.10/gal.			
Beer	$0.11-$0.12/gal.	5,080	4,627	9.8
Sales Taxes[b]	3%	**10,100**	**9,180**	**10.0**
Other Taxes				
Miscellaneous Income		**38**	**34**	**10.1**
State Total		**23,063**	**21,470**	**7.4**
Local Taxes		**3,171**	**2,958**[r]	**7.2**
Local Sales Tax[c,e]	1%-1½%	1,230	1,110	10.8
License Fees				
Bellevue[d]		9	9	−2.2
Lincoln		47	44[r]	6.7
Omaha		138	125	10.3
Other[e]		392	389	0.8
Municipal Occupation Tax				
Bellevue[d]		20	20	0.2
Lincoln		85	80[r]	6.4
Omaha		314	283	10.8
Other		936	898	4.3
State and Local Total		**26,234**	**24,428**[r]	**7.4**

NOTE: Because of rounding, detail may not add to total.
[a]New tax rates effective Oct. 1, 1979.
[b]General Retail; estimated.
[c]Imposed by the cities of Bellevue, Lincoln, and Omaha.
[d]Fiscal year.
[e]Estimated.
[r]Revised.

Method of Control
LICENSE: State, city, village, and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers, and wholesalers not to exceed double the state license fee; in the case of beer and bottle club licensees, outside incorporated limits, the fees are paid to the COUNTY.

Allocation of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS, AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

NEVADA

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
3% gross receipts from retail sales of tangible personal property including alcohol beverages; 15 counties impose additional ½% county option sales tax.

Local Collections
COUNTIES, INCORPORATED CITIES, AND TOWNS levy and collect the license fees for the retail sale of all alcohol beverages. Local sales tax ½% at county option (Carson City, Churchill, Clark, Lander, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing, Storey, and White Pine Counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 5/19 of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**22**	**21**	**3.8**
Excise Taxes[a]		**10,886**	**10,728**	**1.5**
Spirits	$1.90/gal.	8,311	8,383	−0.9
Wine 14% or Less	$0.30/gal.	1,051	955	1.0
Wine Over 14% to 24%	$0.50/gal.	146	143	1.9
Beer	$0.06/gal.	1,715	1,584	8.2
Excise Refund	3%	−337	−338	−0.4
Sales Taxes[b]		**15,600**	**14,501**	**7.6**
State Tax	2%	10,400	9,667	7.6
School Sales Tax	1%	5,200	4,834	7.6
Other Taxes		**0**	**0**	—
State Total		**26,508**	**25,250**	**5.0**
Local Taxes		**4,225**	**3,906**	**8.2**
License Fees				
Reno		361	286	26.1
Las Vegas		442	411	7.5
Other[b]		822	792	3.8
County Option Sales Tax	0.5%	2,600	2,417	7.6
State and Local Total		**30,733**	**29,157**	**5.4**

NOTE: Because of rounding, detail may not add to total.
[a]Excise tax detail includes refunds.
[b]Estimated.

New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**27,745**	**27,427**	**1.2**
Gross Sales		138,160	130,223	6.1
Discounts		0	0	—
Net Sales		138,160	130,223	6.1
Cost of Goods		99,681	93,375	6.8
Gross Profit		38,479	36,848	4.4
Cost of Operation		10,734	9,421	13.9
License Fees		**972**	**979**	**–0.7**
Excise Taxes				
Beer	$0.15/gal.	**4,600**	**4,500**[r]	**2.2**
Sales Taxes		**0**	**0**	**—**
Other Taxes				
Miscellaneous Income		**15**	**51**	**–70.6**
State Total		**33,332**	**32,958**[r]	**1.1**
Local Taxes		**0**	**0**	**—**
State and Local Total		**33,332**	**32,958**[r]	**1.1**

NOTE: Because of rounding, detail may not add to total.

[r]Revised.

Method of Control
Alcohol beverages are sold through state-owned retail stores; licensed retailers may sell wine below 14% and beer.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER, AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and municipal participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX imposed by cities of fourth class on retail sales (including sales of alcohol beverages) to general funds of cities in which collected.

New Jersey Department of Treasury
Division of Taxation
and
New Jersey Department of Law and Public Safety
Division of Alcoholic Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**1,821**	**1,600**	**13.8**
Excise Taxes		**55,464**	**54,435**	**1.9**
Spirits	$2.80/gal.	44,101	43,612	1.1
Still Wine	$0.30/gal.	5,651	5,282	7.0
Sparkling Wine	$0.30/gal.	320	306	4.5
Vermouth	$0.30/gal.	169	174	−3.2
Beer	$0.03⅓/gal.	5,223	5,062	3.2
Sales Tax[a]	5%	**68,600**	**61,500**	**11.5**
Other Taxes				
Miscellaneous Income		**1,162**	**1,211**	**−4.0**
State Total		**127,047**	**118,747**	**7.0**
Local Taxes		**10,645**	**10,547**	**0.9**
Atlantic City Luxury Tax[b]		1,717	1,650	4.1
Municipal Retail License Fees		8,927	8,897	0.3
State and Local Total		**137,692**	**129,294**	**6.5**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.
[b]Calendar year.

New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**429**	**361**	**18.9**
Excise Taxes		**7,139**	**6,652**	**7.3**
Spirits	$1.50/gal.	3,334[a]	3,091[a]	7.9
Alcohol	$2.40/gal.			
Wine	$0.40/gal.	985	867	13.6
Beer	$0.08/gal.	2,820	2,695	4.6
Sales Taxes		**11,835**	**11,037**[r]	**7.2**
General Sales Tax[b]	3¾%	10,975	10,235	7.2
Wholesale Gross Receipts Tax[c]	0.5%	860	802[r]	7.2
Other Taxes				
Miscellaneous Income		**40**	**35**	**15.0**
State Total		**19,443**	**18,085**[r]	**7.5**
Local Taxes[c]		**1,133**	**1,131**[r]	**0.2**
Municipal License Fees		902	902	0
County License Fees		187	184[r]	1.2
Liquor Tax[d]	0.25%	44	44	0
State and Local Total		**20,576**	**19,215**[r]	**7.1**

NOTE: Because of rounding, detail may not add to total.
[a]Breakdown not available; figure represents spirits and alcohol.
[b]Estimated.
[c]Fiscal year ending June 30.
[d]¼ of 1% liquor tax imposed in the city of Santa Fe.
[r]Revised.

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
RETAILERS' TAX (Gross Income): 3¾% gross recepits including alcohol beverages. Effective 7/1/78. WHOLESALERS' TAX (Gross Income): ½ of 1% of gross recepits, including alcohol beverages. Effective 4/1/63.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the state.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: To State General Fund. STATE SALES TAX: 3¾% to State General Fund. LOCAL LICENSE FEES: To respective county and municipal general funds.

LOCAL SALES TAXES: Local governments may, by election, impose an additional sales tax of ¼ to ¾%. All taxes remitted to state. State makes distribution to respective local governments that have imposed additional tax.

NEW YORK

Method of Control
LICENSE: State, county, and municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES, AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous, and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In cities of New York and Yonkers, these rates are 4%. Collections, after deducting administrative expenses and the amount of refunds, are distributed to the local jurisdictions. Further, under legislation passed in 1971 and implemented in 1980, any city with a population of 1 million or more may impose an additional excise tax of 26.4¢/liter on spirits and 12¢/gallon on beer to be collected by the state and turned over to the municipality.

New York Department of Taxation and Finance Bureau of Tax Statistics

and

New York Division of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**34,333**	**35,243**	**-2.6**
Excise Taxes[a]		**148,284**	**149,678**	**-0.9**
Spirits Over 24%	$3.25/gal.	123,514	127,269	-2.9
Spirits 24% or Less	$0.80/gal.	1,237	1,104	12.0
Still Wine	$0.10/gal.	4,763	4,492	6.0
Carbonated Wine	$0.26⅔/gal.	2	—[b]	—
Sparkling Wine	$0.53⅓/gal.	1,520	1,342	13.3
Beer	$0.04-4/9/gal.	17,181	17,099	0.5
Cider	$0.015/gal.	3	3	-8.9
Reconciliation		64	-1,631	—
Sales Taxes[d]	4%	**137,527**	**129,257**	**6.4**
Other Revenues		**980**	**876**	**11.9**
Miscellaneous Income		1,778	1,878	-5.3
Minus Refunds		798	1,002	-20.3
State Total		**321,124**	**315,054**	**1.9**
Local Taxes		**113,385**	**97,000**	**16.9**
New York City				
Excise Taxes[a,c]		17,618	—	—
Distilled Spirits	$1.00/gal.	9,542	—	—
Beer	$0.12/gal.	7,250	—	—
Floor Tax		1,008	—	—
Reconciliation		182	—	—
Sales Taxes[d]		**95,767**	**97,000**	**-1.3**
New York City	4%	51,781	52,100	-0.6
Other	3%	43,986	44,900	-2.0
State and Local Total		**434,509**	**412,054**	**5.4**

NOTE: Because of rounding, detail may not add to total.
[a]Fiscal years ending March 31, 1981 and 1980; data received from the Bureau of Tax Research and Statistics.
[b]Less than $500.
[c]New tax; effective Sept. 1, 1980.
[d]General retail; estimated.

North Carolina Board of Alcoholic Control
and
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit[a]		**22,748**	**21,707**	**4.8**
Gross Sales		263,849	243,723	8.3
Discounts		0	0	—
Taxes		58,728	53,593	9.6
Net Sales		205,121	190,131	7.9
Cost of Goods		156,314	145,083	7.7
Gross Profit		48,807	45,047	8.3
Cost of Operations		26,059	23,340	11.6
License Fees		**745**	**546**	**36.3**
Excise Taxes		**114,301**	**107,369**	**6.5**
Beer[b]	$15.00/bbl.	53,025	51,610	2.7
Wine 14% or Less	$0.060-$0.795/gal.[c]	3,125	2,421	29.1
Wine 14% to 21%	$0.070-$0.908/gal.[c]	2,180	1,983	9.9
Spirituous Liquors	22.5%	46,147	42,265	9.2
Alcoholism Rehabilitation Tax	$.01-$.05/btl.	2,645	2,444	8.2
State Tax[d]	3.5%	7,178	6,647	8.0
Sales Taxes[e]	3%	**19,500**	**18,000**	**8.3**
Other Taxes				
Mixed Beverage Tax	$10.00/4 liters	**2,757**	**1,774**	**55.5**
State Total		**160,051**	**149,397**	**7.1**
Local Taxes		**8,953**	**7,716**	**16.0**
License Fees[e]		525	525	0.1
Sales Tax[e]	1%	6,500	6,083	6.8
Other Income		1,928	1,108	73.9
State and Local Total		**169,004**	**157,113**	**7.6**

NOTE: Because of rounding, detail may not add to total.
[a]City and county gross margin is established by the state.
[b]Beer is taxed @ $15.00/bbl. in containers of not less than 7¾ gallons or 53.376¢/gal. on smaller containers.
[c]New tax rate effective Oct. 1, 1979.
[d]The 3.5% is an increase in the sale price mandated by state law.
[e]On beer and wine; estimated.

Method of Control
STATE SUPERVISED: County-operated liquor stores in counties voting for such sale. Wine and beer sold by licensed retailers.

General Sales Tax
RETAIL SALES TAX: 3% of retail price of wine and beer.

Local Collections
COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight not more than 14% by volume and $5 for off-premises consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premises and off-premises consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premises consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of ¼ of state fee for same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 22½% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3½% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47½% of 50% of beer tax and 50% of unfortified wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. STATE 1¢ AND 5¢ PER BOTTLE TAX: To respective county commissioners for alcoholism rehabilitation. SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, county, and municipal participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES: ALCOHOL BEVERAGES EXCISE TAX: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

North Dakota Alcoholic Beverage Tax Division
and
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**218**	**214**[r]	**1.7**
Excise Taxes		**6,469**	**6,361**	**1.7**
Distilled Spirits	$2.50/gal.	3,441	3,456	−0.4
Alcohol	$4.05/gal.	36	35	3.3
Wine Less Than 17%	$0.50/gal.	262	243	7.8
Wine 17% to 24%	$0.60/gal.	50	52	−4.8
Sparkling Wine	$1.00/gal.	63	62	1.4
Bottled and Canned Beer	$0.16/gal.	2,479	2,387	3.9
Barrel and Keg Beer	$0.08/gal.	137	125	9.7
Sales Taxes[b]	3%	**4,400**	**4,050**	**8.6**
Other Taxes				
Brand Registration Fees[c]		**31**	**31**	**0**
State Total		**11,118**	**10,657**[r]	**4.3**
Local Taxes				
Retail License Fees[d]		**1,530**	**1,520**	**0.7**
State and Local Total		**12,648**	**12,177**[r]	**3.9**

NOTE: Because of rounding, detail may not add to total.
[a]Figures based on fiscal and calendar year.
[b]General retail; estimated. Collected by the State Tax Department.
[c]Collected by the State Laboratory Department. 1979 collections for brand registration fees shown for 1980 because 1980 collections not available.
[d]Estimated.
[r]Revised.

Ohio Department of Taxation
and
Department of Liquor Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit[a]		**106,648**	**95,712**	**11.4**
Gross Sales		420,214	399,238	5.3
Discounts		0	0	—
Taxes		32,218	32,629	−1.3
Net Sales		387,996	366,610	5.8
Cost of Goods		249,472	242,323	3.0
Gross Profit		138,524	124,287	11.5
Cost of Operation		31,876	28,575	11.6
License Fees[a]		**15,012**	**11,793**	**27.3**
Excise Taxes		**77,965**	**75,882**	**2.7**
Mixed Beverages	$0.80/gal.	865	852	1.5
Spirits	$2.25/gal.	32,703	32,629	0.2
Wine 14% or Less	$0.24/gal.	2,373	2,199	7.9
Wine Over 14% to 21%	$0.60/gal.	1,457	1,454	0.2
Vermouth	$0.75/gal.	207	205	1.2
Sparkling Wine	$1.25/gal.	903	862	4.8
Beer and Malt Beverages	$0.015/12 oz; $2.50/bbl.	39,455	37,680	4.7
Malt	$0.03/lb.	1	1	−8.1
Wort	$0.10/gal.			
Sales Taxes		**62,000**	**59,730**	**3.8**
Retail Sales Tax	4%	48,548	47,023	3.2
State Store Sales Tax[a]	4%	13,452	12,707	5.9
Other Taxes[a]				
Miscellaneous Income		**320**	**385**	**−17.0**
State Total		**261,944**	**243,502**	**7.6**
Local Taxes				
Local Sales Tax[b]	0.5%	**7,500**	**5,800**	**29.3**
State and Local Total		**269,444**	**249,302**	**8.1**

NOTE: Because of rounding, detail may not add to total.
[a]Calendar year.
[b]County retail sales taxes estimated. Includes county transit authority taxes at 0.5% to 1.5%.

Method of Control
Alcohol beverages over 21% alcohol sold only through state-owned retail stores; licensed retailers may sell wine under 21% and beer.

General Sales Tax
4% on each retail sale of tangible personal property, including beer, wine, and liquors.

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT, AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY, AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee $10 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64⅔% to General Fund, 32⅓% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund, LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

Oklahoma Tax Commission, Beverage Division
and
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees[a]		**949**	**1,333**	**-28.8**
Excise Taxes		**37,335**	**37,463**	**-0.3**
Spirits	$4.00/gal.	17,825	18,418	-3.2
Wine 14% or Less	$0.50/gal.	785	713	10.1
Wine Over 14%	$1.00/gal.	595	716	-16.8
Sparkling Wine	$1.50/gal.	276	280	-1.6
Additional Spirits and Wine[b]		47	39	21.3
Beer	$10.00/bbl.	17,807	17,297	2.9
Sales Taxes	2%	**2,894**	**2,567**	**12.7**
Other Taxes		**153**	**210**	**-27.5**
Brand Registration Fees		152	209	-27.0
Miscellaneous Income		—[b]	2	-82.0
State Total		**41,330**	**41,573**	**-0.6**
Local Taxes[c]		**2,624**	**2,073**	**26.6**
License Fees		224	223	0.5
Sales Taxes	1%, 2% & 3%	2,400	1,850	29.7
State and Local Total		**43,954**	**43,646**	**0.7**

NOTE: Because of rounding, detail may not add to total.
[a] Revenues received after June carried forward to the next fiscal year account. 1979 includes such transfer of funds from previous two years.
[b] Revenue collected from wholesaler audits.
[c] Estimated.

Oregon Liquor Control Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**60,469**	**56,354**	**7.3**
Gross Sales		146,625	135,827	7.9
Discounts		0	0	—
Net Sales		146,625	135,827	7.9
Cost of Goods		75,729	70,831	6.9
Gross Profit		70,896	64,996	9.1
Cost of Operation		10,427	8,642	20.7
License Fees		**1,412**	**1,225**	**15.3**
Excise Taxes		**10,243**	**9,615**	**6.5**
Wine Over 14% to 21%	$0.75/gal.	453	482	−6.1
Wine 14% or Less	$0.65/gal.	4,616	4,394	5.1
Beer	$2.60/bbl.	5,174	4,738	9.2
Sales Taxes		**0**	**0**	**—**
Other Taxes				
Miscellaneous Income		**110**	**232**	**−52.4**
State Total		**72,235**	**67,426**	**7.1**
Local Taxes		**0**	**0**	**—**
State and Local Total		**72,235**	**67,426**	**7.1**

NOTE: Because of rounding, detail may not add to total.

Method of Control
Distilled spirits sold only through state-owned retail stores, which also sell small amount of wine. Most wine and beer sold by private licensees.

Allocation of Revenues
The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes, and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $250,000 revolving fund, to be distributed: 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations, and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

PENNSYLVANIA

Method of Control
Distilled spirits and wine sold only through state-owned retail stores; licensed retailers may sell beer.

General Sales Tax
6% retail sales tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (sacramental wine, importers, public service, and beer other than retail), FILING FEES, FORFEITURES, AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol, and beer, and 18% ad valorem tax), FINES, PENALTIES, AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To public education.

Pennsylvania Liquor Control Board
and
Department of Revenue

Fiscal Year Ending June 24

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**62,177**	**58,174**	**6.9**
Gross Sales		663,290	620,247	6.9
Discounts		0	0	—
Taxes		132,841	124,245	6.9
Net Sales		530,449	496,002	6.9
Cost of Goods		369,264	345,283	6.9
Gross Profit		161,185	150,719	6.9
Cost of Operation		99,008	92,544	7.0
License Fees		**8,556**	**8,526**	**0.3**
Excise Taxes		**123,105**	**114,058**	**7.9**
Malt Beverage	$2.48/bbl.	27,768	24,914	11.5
Distilled Spirits	$1.00/gal.	2	2	0
Rectified Spirits	$0.30/gal.	1	1[a]	3.1
Rectified Spirits	$1.30/gal.			
Wine	$0.005/unit of proof/wine gal.	15	12	26.9
Ad Valorem	18%	95,320	89,130	6.9
Sales Taxes		**85,315**	**80,633**	**5.8**
State Store Sales	6%	37,522	35,115	6.9
Wholesale Beer[b]	6%	47,793	45,518	5.0
Other Income		**5,804**	**3,016**	**92.4**
Fines and Penalties		500	524	−4.7
Bond Forfeitures		69	58	19.0
State Store Interest		4,600	1,835	150.7
Miscellaneous Income		634	598	6.0
State Total		**284,957**	**264,408**	**7.8**
Local Taxes		**0**	**0**	**—**
State and Local Total		**284,957**	**264,408**	**7.8**

NOTE: Because of rounding, detail may not add to total.
[a]Breakdown not available; figure represents total of rectified spirits, $0.30/gal. (manufacturers) and $1.30/gal. (importers).
[b]Estimated.

Rhode Island Department of Business Regulation Liquor Control Division

Fiscal Year Ending Nov. 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**48**	**50**	**-4.1**
Excise Taxes		**7,836**	**7,441**	**5.3**
Beer	$2.00/bbl.	87	214	-59.3
Native Wine	$0.20/gal.	4	4	-5.8
Service Fees[a]				
Spirits	$2.50/gal.	5,043	4,725	6.7
Cordials Under 50 Proof	$1.00/gal.	98	75	31.3
Still Wine	$0.40/gal.	1,189	1,082	9.9
Sparkling Wine	$0.50/gal.	59	52	14.8
Beer	$2.00/bbl.	1,356	1,290	5.1
Sales Taxes[b]	6%	**14,400**	**12,818**	**12.3**
Other Taxes		**95**	**91**	**1.5**
Miscellaneous Income		11	10	10.2
Certificate of Compliance	$15.00/label	84	81	4.2
State Total		**22,379**	**20,401**	**9.7**
Local Taxes				
Local Retail Licenses		**1,106**	**1,084**	**2.0**
State and Local Total		**23,485**	**21,485**	**9.3**

NOTE: Because of rounding, detail may not add to total.
[a]Alcohol beverages imported into the state are charged a service fee at the noted rates.
[b]Estimated.

Method of Control
LICENSE: State and municipal participation.

General Sales Tax
6% gross receipts of retailer.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, wholesalers, and railroads: To State General Fund; retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund; 50% to the several cities and towns of the state. RECIPROCAL FEES: To General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive state administration.

General Sales Tax
4% gross receipts from retail sales of tangible personal property including alcohol beverages.

Allocation of Revenues
NET ALCOHOL LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use, 20% to the several counties, and 20% to incorporated municipalities on population basis. NET WINE AND BEER LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties, and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund.

South Carolina Alcoholic Beverage Control Commission

and

South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**2,378**	**1,983**	**20.0**
Excise Taxes		**75,266**	**73,329**	**2.6**
Spirits[a]	$2.72/gal.	15,569	15,382	1.2
Spirits (Miniatures)	$0.25/container	8,569	8,035	6.6
Wine	$0.90/gal.	2,539	2,382	6.6
Domestic Wine	$0.45/gal.	296	304	-2.6
Beer	$0.006/oz.	45,705	44,720	2.2
Additional Wine Tax	$0.18/gal.	498	467	6.6
Less: Wholesaler on Beer	2%	-914	-894	2.2
Less: Wholesaler on Wine	2%	-51	-48	6.6
Liquor Surtax[b]	9%	3,055	2,980	5
Sales Tax[c]	4%	**20,740**	**19,312**	**8.0**
Other Taxes		**10,231**	**10,112**	**1.2**
Miscellaneous Income		388	375	3.3
Wholesale Tax	$1.50/case	3,288	3,253	1.1
Additional Wholesale Tax (Spirits)	$0.48/case	1,052	1,040	1.1
Registration Fees[d]		39	37	5.1
Retailer's Tax (Spirits)	$2.50/case	5,464	5,407	1.1
State Total		**108,615**	**104,736**	**3.7**
Local Taxes		**0**	**0**	**—**
State and Local Total		**108,615**	**104,736**	**3.7**

NOTE: Because of rounding, detail may not add to total.
[a]Includes additional tax on spirits @ 5¢/8-oz. unit.
[b]Surtax of 9% of gross sales of alcoholic liquors.
[c]General retail; estimated.
[d]Includes brand registration fees—after the first five brands $10 for each brand. Certificate of registration fees are distiller, $100; producer representative, $25.

South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979[r] ($1000)	Percentage Change
License Fees		**120**	**123**	**-2.3**
Excise Taxes		**7,747**	**7,467**	**3.7**
Spirits	$3.05/gal.	3,927	3,761	4.4
Wine Over 20% & Sparkling	$1.40/gal.	68	68	-0.3
Wine Over 14% to 20%	$0.95/gal.	167	192	-12.9
Wine 14% or Less	$0.30/gal.	142	141	1.1
Beer Over 3.2%	$8.30/bbl.	2,245	2,182	2.9
Beer 3.2% or Less	$4.00/bbl.	691	738	-6.3
Additional Tax[a]	2%	506	386	30.9
Sales Taxes[b]	4%-5%	**5,600**	**4,960**	**12.9**
Other Taxes				
Brand Registration Fees		**67**	**66**	**2.8**
State Total		**13,534**	**12,[illegible]**	**7.3**
Local Taxes		**1,640**	**1,577**	**4.0**
License Fees[c]		1,100	1,100	0
Sales and Use Tax[b]	1% & 2%	540	477	13.2
State and Local Total		**15,174**	**14,193**	**6.9**

NOTE: Because of rounding, detail may not add to total.
[a]Additional tax on wholesale purchase price of alcohol beverages except beer; effective July 1, 1978.
[b]Gross receipts; estimated; 5% effective May 1, 1980.
[c]Estimated.
[r]Revised.

Method of Control
ALL COUNTY AND MUNICIPAL GOVERNING BOARDS conduct public hearings on all on-premise and off-premise retail alcohol beverage license applications. Recommend license issuance to state. New license and transfers are issued by the state. Existing licenses are reissued by local governing bodies.

Local Options
Sales permitted in INCORPORATED MUNICIPALITIES AND TOWNSHIPS where electors thereof have voted in favor of and authorized the procurement of licenses for the sale of alcohol beverages by the package (off-premise) and/or by the drink (on-premise) then no other (off-premise) or (on-premise) licenses may be issued to private operators therein except by an operating agreement between the municipality, township, and the private (on-premise) operator, who must purchase all alcohol beverages through the local (off-premise) package store at 10 percent or more over their costs. All other counties, townships, and municipalities approve and recommend to the state that the various licenses applied for in their jurisdiction be issued to private operators.

Allocation of Revenues
LOW-POINT (3.2) BEER LICENSE APPLICATION FEES for on-premise, off-premise, and wholesale licenses: 50% retained at the local level and 50% forwarded to the state. All EXCISE TAXES and 50% of LICENSE FEES received by the state are deposited in the malt beverage fund. 17% of the malt beverage fund is earmarked for departmental social services for the purpose of increasing the maximum number of days of hospitalization available under Medicaid. All other alcohol beverage (distilled spirits, wine, and high-point beer) EXCISE TAXES are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage LICENSE APPLICATION FEES for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state, are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment, and rehabilitation funds, which are deposited in a special fund for use by the Division of Alcoholism; these funds are derived from a 15¢ tax per gallon on distilled spirits and 90¢ tax per barrel on high-point beer. Alcohol beverage BRAND LABEL REGISTRATION FEES are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, county, and municipal participation.

General Sales Tax
4.5% retail sales price of each item of tangible personal property including alcohol beverages.

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund; 68¢ to countries, ¾ on basis of population and ¼ on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, ¾ on basis of population and ¼ on basis of area for old age security fund. STATE EXCISE TAX ON BEER: $^{2}/_{17}$ to counties, and $^{2}/_{17}$ to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2.33% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Department of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**946**	**936**	**1.1**
Excise Taxes		**37,343**	**37,332**	*
Spirits	$4.00/gal.	24,514	24,297	0.9
Wine	$1.10/gal.	3,474	3,211	8.2
Beer	$3.40/bbl.	9,356	9,825	−4.8
Native Wine	$0.05/gal.	0	0	—
Sales Taxes		**38,783**	**32,796**	**18.3**
General Retail[a]	4.5%	26,662	21,760	22.5
Gross Receipts Tax				
Mixing Bars	15%	316	345	−8.3
Mixed Drink Privilege Tax	15%	11,805	10,691	10.4
Other Taxes		**927**	**539**	**72.0**
Enforcement Tax	$0.15/case	524	507	3.3
Miscellaneous Income		21	32	−34.7
Brand Registration[a]		382	0	[d]
State Total		**77,999**	**71,603**	**8.9**
Local Taxes		**58,705**	**52,509**	**11.8**
Sales Tax[b]		8,100	6,600	22.7
Beer Wholesalers Tax	17%	42,565	38,183	11.5
License and Permit Fees				
Memphis		3,307	3,025	9.3
Knoxville[c]		960	966	−0.7
Chattanooga		911	911	0
Nashville and Davidson[c]		1,462	1,424	2.7
Other[b]		1,400	1,400	0
State and Local Total		**136,704**	**124,111**	**10.1**

NOTE: Because of rounding, detail may not add to total.
[a]Effective July 1, 1979.
[b]Estimated.
[c]Calendar year.
[d]Not comparable on percentage basis.
*Less than 0.05%.

Texas Alcoholic Beverage Commission

Fiscal Year Ending August 31

Revenue Source	Tax Rate	1980 ($1000)	1979[r] ($1000)	Percentage Change
License Fees		**10,239**	**10,400**	**−1.6**
Excise Taxes		**114,463**	**108,979**	**5.0**
Spirits	$2.00/gal.	44,518	43,197	3.1
Wine 14% or Less	$0.17/gal.			
Wine Over 14%	$0.34/gal.	3,699[a]	3,468[a]	6.7
Sparkling Wine	$0.43/gal.			
Malt Liquor Over 4%	$0.165/gal.	2,120	1,900	11.6
Beer 4% or Less	$5.00/bbl.	64,127	60,414	6.1
Sales Taxes		**210,908**	**181,554**	**16.2**
General Retail[b]	4%	124,700	110,300	13.1
Gross Receipts Tax (Mixed Beverages)	10%	86,208	71,254	21.0
Other Taxes		**986**	**677**	**45.7**
Miscellaneous Income		674	407	65.5
Airline Beverage Tax	$0.05/drink	312	270	15.8
State Total		**336,597**	**301.610**	**11.6**
Local Taxes		**34,312**	**30,669**	**11.9**
Sales Tax[c]	1%	31,200	27,600	13.0
Fines		349	380	−8.2
License and Permit Fees				
Houston		407[d]	407	0
Dallas		173	164	5.5
Fort Worth		83	78	6.8
Other		2,100	2,040	2.9
State and Local Total		**370,909**	**332,279**	**11.3**

NOTE: Because of rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Estimated.
[c]Municipal retail; estimated.
[d]1979 data as 1980 data not yet received.
[r]Revised.

Method of Control
PERMIT (LICENSE): State, county, and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the state with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage, and wine and beer retailer permits issued to operators of dining, buffet, or club cars. Class B winery permits and temporary licenses.

Allocation of Revenues
STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourth together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road, and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSE: To ABC Board.

Revenue collected from 10% gross receipts tax on alcohol beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

A permittee who violates the Alcoholic Beverage Code can pay a fine in lieu of suspension of permit or license. Revenue from these fines go to the Confiscated Liquor Fund.

UTAH

Method of Control
STATE MONOPOLY: Alcohol beverages are sold only through state-owned retail stores. Incorporated cities and towns and counties may license retail sale of beer not over 3.2% alcohol by weight.

General Sales Tax
RETAIL SALES TAX: 4% of sales price (including alcohol beverages). Cities and counties may impose ¾ of 1% sales tax, collectible by state.

Allocation of Revenues
STATE STORE PROFITS AND STATE LICENSE FEES: First $1,000 in excess of $2,250 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general state purposes. STATE PURCHASER PERMIT FEES: 50¢ of each permit receipt to State Board of Alcoholism. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX: To State General Fund. STATE SALES TAXES: To State General Fund. 8% TAX on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

Utah Liquor Control Commission
and
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**16,418**	**13,191**	**24.5**
Gross Sales		59,444	52,803	12.6
Discounts		0	0	—
Taxes		6,812	6,054	12.5
Net Sales		52,632	46,748	12.6
Cost of Goods		32,842	29,169	12.6
Gross Profit		19,790	17,579	12.6
Cost of Operation		3,372	4,388	−23.2
License Fees		**136**	**117**	**15.8**
Excise Taxes				
Beer	$3.10/bbl.	**2,176**	**1,916**	**13.6**
Sales Taxes		**10,171**	**9,107**	**11.7**
General Retail				
Beer	4%	3,854	3,500	10.1
Liquor	4%	2,109	1,863	13.2
School Lunch Tax	8%	4,208	3,744	12.4
Other Taxes				
Miscellaneous Income		**9**	**11**	**−17.8**
State Total		**28,910**	**24,342**	**18.8**
Local Taxes		**1,550**	**1,359**	**14.1**
Local Sales Tax				
Spirits and Wine	¾%	395	349	13.2
Beer[a]	¾%	723	660	9.5
License Fees				
Municipalities and Counties[a]		144	124	16.1
Transit Tax[a]	¼%	288	226	27.8
State and Local Total		**30,460**	**25,700**	**18.5**

NOTE: Because of rounding, detail may not add to total.
[a]Estimated.

Vermont Liquor Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**1,042**	**692**	**50.5**
Gross Sales		37,738	37,438	0.8
Discounts		0	0	—
Taxes		9,055	8,984	0.8
Net Sales		28,682	28,454	0.8
Cost of Goods		24,841	25,115	-1.1
Gross Profit		3,842	3,338	15.1
Cost of Operation		2,800	2,646	5.8
License Fees		**455**	**457**	**-0.3**
Excise Taxes		**13,100**	**12,904**	**1.5**
Wine 14% & Over and Spirits[a]	24%	9,055	8,984	0.8
Wine Under 14%	$0.50/gal.	4,044[b]	3,920[b]	3.2
Malt Beverages	$0.25/gal.			
Sales Taxes[c]	5%	**2,428**	**2,258**	**7.5**
Other Taxes				
Miscellaneous Income		**23**	**56**	**-59.1**
State Total		**17,048**	**16,367**	**4.2**
Local Taxes				
Local License Fees		**177**	**174**	**2.1**
State and Local Total		**17,225**	**16,541**	**4.1**

NOTE: Because of rounding, detail may not add to total.
[a]24% of gross receipts.
[b]Breakdown not available; figure represents vinous and malt beverages.
[c]Room amd meal tax (on-premise); estimated.

Method of Control
Alcohol beverages (distilled spirits and wine over 14% alcohol) sold only through state-owned retail stores; licensed retailers may sell wine under 14% alcohol and beer.

Local Collections
Cities and towns receive license fees of $100 for first class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second class (less $1 for city or town clerk, etc.). Fee of $400 for third class is paid to state.

Allocation of Revenues
STATE STORE PROFITS; STATE LICENSE FEES; SPIRITS, WINE, AND BEER TAXES; AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers' licenses): To respective municipal general funds.

VIRGINIA

Method of Control
Alcohol beverages (distilled spirits and wine) are sold through state-owned retail stores; licensed retailers may sell wine and beer.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE STORE PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund; of remainder, 2/3 to counties and municipalities according to population, 1/3 to State General Fund. 15% ON DEPARTMENT SALES: to State General Fund. WINE TAX: 2/3 to several counties and municipalities, 1/3 to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

Virginia Department of Alcoholic Beverage Control
and
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**38,959**	**36,294**	**7.3**
Gross Sales		268,817	252,327	6.5
Discounts		0	0	—
Taxes		45,346	42,126	7.6
Net Sales		223,471	210,200	6.3
Cost of Goods		158,493	149,708	5.9
Gross Profit		64,977	60,492	7.4
Cost of Operation		26,018	24,199	7.5
License Fees		**1,666**	**1,597**	**4.3**
Excise Taxes		**36,349**	**35,898**	**1.3**
Wine Less than 14%	$0.35/gal.	3,307[a]	3,164[a]	4.5
Wine 14% and Over	$0.70/gal.			
Mixed Bev. Bottle Tax	[b]	1,576	1,472	7.1
Beer	$7.95/bbl.	31,465	31,262	0.7
Sales Taxes[c]	3%	**22,100**	**20,050**	**10.2**
Other Taxes		**42,765**	**39,412**	**8.5**
Ad Valorem	15%	40,463	37,491	7.9
Miscellaneous Income		2,302	1,921	19.8
State Total		**141,839**	**133,250**	**6.4**
Local Taxes[d]		**8,500**	**7,755**	**9.6**
License Fees		1,200	1,135	5.7
Sales Tax	1%	7,300	6,620	10.3
State and Local Total		**150,339**	**141,005**	**6.6**

NOTE: Because of rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Mixed beverage bottle tax (on premise): spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth, and 50¢/qt.; wine over 14%, 10¢/bottle.
[c]Retail sales and use tax; estimated.
[d]Estimated.

Washington Liquor Control Board
and
Washington Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**36,293**	**34,966**	**3.8**
Gross Sales		232,300	213,797	8.7
Discounts		14,530	13,896	4.6
Net Sales		217,770	199,901	8.9
Cost of Goods		154,865	142,211	8.9
Gross Profit		62,905	57,690	9.0
Cost of Operation		26,612	22,724	17.1
License Fees		**3,556**	**3,334**	**6.7**
Excise Fees		**13,550**	**12,800**	**5.9**
Wine	$0.75/gal.	9,150	8,506	7.6
Beer	$1.50/bbl. btl., and can $1.00/bbl. draught	4,400	4,293	2.5
Sales Taxes		**113,492**	**106,463**	**6.6**
General Retail[a]	4.6%–4.5%	44,571	41,111	8.4
Retail	15%	21,199	19,462	8.9
Wholesale	10%	5,025	4,760	5.6
Fluid Oz. Tax	$0.04/fl. oz.	42,697	41,131	3.8
Other Income		**1,331**	**1,412**	**−5.7**
Interest		1,058	901[r]	17.5
Other		273	511[r]	−46.6
State Total		**168,222**	**158,974**	**5.8**
Local Taxes				
Local Sales Tax	0.5%, 0.7%, and 0.8%	**6,915**	**6,019**	**14.9**
State and Local Total		**175,138**	**164,994**	**6.1**

NOTE: Because of rounding, detail may not add to total.
[a]Expiration of temporary rate increase of 0.1%, effective June 30, 1979. State rate reverted to 4.5%.
[r]Revised.

Method of Control
Packaged distilled spirits sold only by state-operated stores and agencies, as well as wines, and beers in excess of 8% alcohol by weight, effective mid-June, 1982 (4% previously). Wine and beer also sold in private, licensed retail outlets. Licenses are required for manufacture and import of all alcohol beverages.

Sales Taxes
Sales taxes collected by Liquor Control Board effective May 1, 1982 include: (1) 5.4% state general retail sales tax (4.5% previously) and up to 1.1% local general retail sales tax on Board store sales of wine and beer (0.8% previously); (2) 10.4% sales tax on Board sales of distilled spirits to restaurants holding liquor-by-the-drink license (10% previously); (3) 15.6% sales tax on Board sales of distilled spirits to other than licensed restaurants (15% previously); (4) $1.7888 per liter on Board sales of distilled spirits (4¢ per fluid ounce previously).

Sales taxes collected by Department of Revenue effective May 1982 include: 5.4% state general retail sales tax (4.5% previously) and up to 1.1% local general retail sales tax on private licensee sales of beer and wine, and on licensee sales of distilled spirits by the glass (0.8% previously).

Allocation of Revenues
Revenues from: (1) Dedicated license fees: First $1,000,000 per biennium of class H (liquor-by-the-drink) license fees to the University of Washington and Washington State University for medical and biological research; the balance of class H license fees and 20% of other major retail license fees to the Department of Social and Health Services for alcoholism programs; (2) excess funds from state store operations, other license fees, excise taxes, and certain other revenues: 50% to State General Fund, 40% to cities, and 10% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (3) state general retail sales tax: to State General Fund; (4) local general retail sales tax: to cities, counties, and other local government; (5) 10.4% and 15.6% (10% and 15% previously) liquor sales tax on spirits in original package: 65% to State General Fund, 28% to cities and 7% to counties; 2% of cities' and counties' share must be used in alcoholism programs; (6) $1.788 per liter tax (4¢ per fluid ounce previously): 100% to State General Fund.

WEST VIRGINIA

Method of Control
Spirits and wine sold through state-owned retail stores; licensed retailers may sell wine below 14% alcohol and beer.

General Sales Tax
RETAIL SALES TAX: 3% of gross income, including alcohol beverages. RETAILERS' (OCCUPATIONAL) TAX: ½ of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): 25/100 of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding similar state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 6% alcohol by volume). 3% municipal tax on all public purchases of alcohol beverages.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans' bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 3% STATE SALES TAX: For support of free schools.

West Virginia Alcohol Beverage Control Commissioner
and
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**23,066**	**21,390**	**7.8**
Gross Sales[a]		86,667	81,957	5.7
Discounts		0	0	—
Net Sales		86,667	81,957	5.7
Cost of Goods		52,777	50,494	4.5
Gross Profit		33,890	31,463	7.7
Cost of Operation		10,824	10,074	7.4
License Fees		**2,771**	**1,894**	**46.3**
Excise Taxes				
Beer	$5.50/bbl.	**5,603**	**6,011**	**-6.8**
Sales Taxes[b]		**7,047**	**6,338**	**11.2**
State Store and Agency Sales Tax	3%	2,288	2,320	-1.4
Beer Sales Tax	3%	4,700	3,961	18.7
Private Club Sales Tax	3%	59	57	3.0
Other Taxes[b]		**1,311**	**1,126**	**16.4**
Miscellaneous Income		64	73	-12.8
Wholesale Occup. Tax	0.27%	336	283	18.7
Retail Occup. Tax	0.55%	911	770	18.3
State Total		**39,798**	**36,759**	**8.3**
Local Taxes[b]				
Local Sales Tax	3%	**6,800**	**6,159**	**10.4**
State and Local Total		**46,597**	**42,918[r]**	**8.6**

NOTE: Because of rounding, detail may not add to total.
[a]Includes 25¢ and 20¢ per bottle on spirits and wine.
[b]Estimated.
[r]Revised.

Wisconsin Department of Revenue
Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
License Fees		**84**	**82**	**3.0**
Excise Taxes		**40,783**	**39,062**	**4.4**
Spirits	$2.60/gal.	29,014	27,335	6.1
Wine 14% or Less	$0.195/gal.	1,400	1,438	−2.6
Wine Over 14% to 21%	$0.39/gal.	458	507	−9.6
Beer	$2.00/bbl.	9,910	9,782	1.3
State Taxes[a]	4%	**46,000**	**45,000**	**2.2**
Other Taxes				
Miscellaneous Income		—	—	—
State Total		**86,867**	**84,143**	**3.2**
Local Taxes		**3,663**	**3,487**	**5.0**
License and Permit Fees				
Madison		208	197	5.6
Milwaukee		1,345	1,205	11.6
Other[b]		2,110	2,085	1.2
State and Local Total		**90,530**	**87,631**	**3.3**

NOTE: Because of rounding, detail may not add to total.
[a]General retail; estimated.
[b]Estimated.

Method of Control
LICENSE: State and municipal participation.

Local Collections
CITIES, VILLAGES, AND TOWNS collect fees from all retailers of alcohol beverages; MUNICIPALITIES may only operate for the sale of alcohol beverages municipal stores that were in existence before 11/6/69.

NOTE: Municipal retail beer license fees range from 1¢ to $100 on-premise; no limit for off-premise; and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: To the State General Fund. BEER TAX: To the State General Fund. STATE SPIRIT AND WINE LICENSE FEES: To State General Fund except country club, yachting club, and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the state) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1980 ($1000)	1979 ($1000)	Percentage Change
Net Profit		**4,773**	**4,128**	**15.6**
Gross Sales[a]		34,081	29,288	16.3
Discounts		0	0	—
Taxes		1,343	1,249	7.5
Net Sales		32,738	28,039	16.7
Cost of Goods		26,345	22,759	15.8
Gross Profit		6,394	5,280	21.1
Cost of Operation		1,620	1,152	40.7
License Fees		**10**	**9**	**5.7**
Excise Taxes		**1,680**	**1,535**	**9.5**
Spirits	$0.10/pt.	1,360[b]	1.266[b]	7.4
Wine	$0.03/pt.			
Beer	$0.02/gal.	320	268	19.5
Sales Taxes[c]	3%	**3,700**	**3,331**	**11.1**
Other Taxes				
Miscellaneous Income		**28**	**22**	**26.3**
State Total		**10,191**	**9,025**	**12.9**
Local Taxes		**1,364**	**1,215**	**12.3**
License and Permit Fees				
Cheyenne		84	54	55.4
Other[d]		390	370	5.4
Municipal Sales Tax[d]	1%	890	791	12.5
State and Local Total		**11,554**	**10,240**	**12.8**

NOTE: Because of rounding, detail may not add to total.
[a]Liquor sales based at wholesale level.
[b]Figure includes distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
[c]General retail; estimated.
[d]Estimated.